SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Audit, Risk and Assurance Committee
13 August 2026

Item 2.3: Police Scotland Audit & Improvement Recommendation Tracker Q1
Presenter: Angela Wood, Head of Policy Audit Risk and Assurance
Appendix: Appendix A – Summary of Closures
Appendix B – Publications Progress
Appendix C – Improvement Plan

Purpose

To provide the Audit, Risk and Assurance Committee with an update on significant matters relating to audit and improvement activity.

Recommendation

For Discussion

Strategic Alignment

Strategic outcome(s)	SO5: Police Scotland is sustainable, adaptable and prepared for future challenges.
Risk alignment	As outlined at paragraph 1.14
Prior governance	Police Scotland Audit, Risk & Assurance Board - 21/07/2026
Stakeholder engagement	Not applicable
Rationale for taking in private	Not applicable

Implications

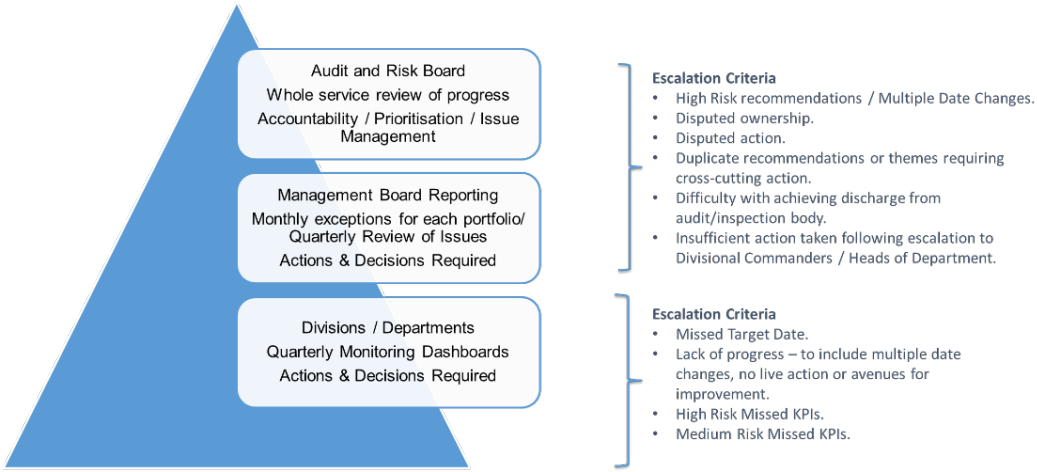
Community		Data & Privacy		Environmental	
Equalities & Human Rights	✓	Financial	✓	Health, Safety & Wellbeing	✓
Legal		Workforce	✓		

1 Report Detail

1.1 Background

1.2 An update report on Police Scotland's management of recommendations from external scrutiny bodies. The report is produced at quarterly intervals and focuses on significant audit and inspection recommendations as per the Committee Terms of Reference. All recommendations are assessed for their risk and only those of higher risk are included in this report.

1.3 We refreshed the governance and escalation criteria to create tiered reporting from Divisional level through to Police Scotland Audit, Risk and Assurance Board. We will also report where there are significant themes emerging from multiple recommendations of the same nature.



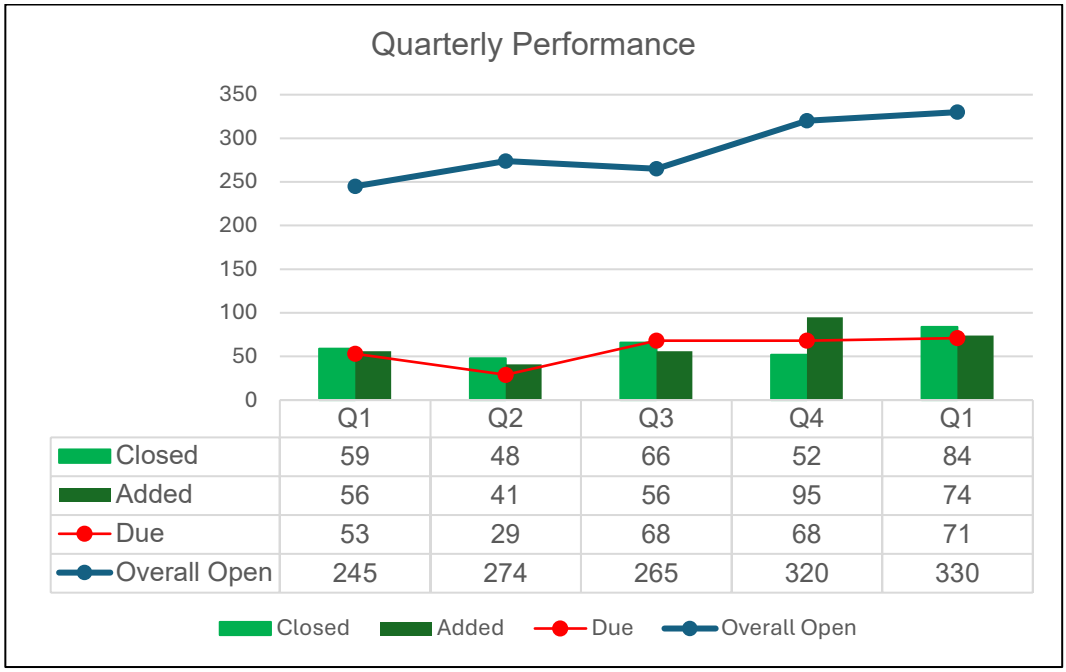
1.4 Further detail

1.5 During Quarter 1, Police Scotland managed a portfolio of **330** scrutiny recommendations. While volumes remain high, productivity of closures is keeping pace with new recommendations added. Difficulties continue to be experienced with recommendations being completed on time. This is subject to active management by Police Scotland's Audit, Risk and Assurance Board. There has been a **20% reduction** in delays from 142 last quarter to 113. There has been a reduction in older recommendations, particularly those over 3 years old.

1.6 A total of **84** recommendations were closed in the quarter. These recommendations are proposed for closure subject to scrutiny body review and approval. **Appendix A** provides a summary of closures along with the impact achieved.

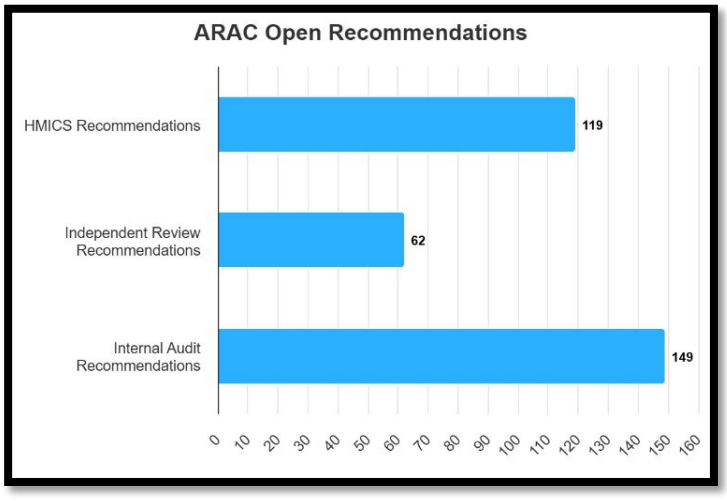
1.7 A further **74** new recommendations were added resulting in the total number of open items increasing this quarter.

Graph 1 – Quarterly Performance - Trends



1.8 The largest proportion of recommendations relate to Internal Audit. HMICS recommendations have increased this quarter due to the publication of Conduct and Discipline and Edinburgh Custody Inspections. Prioritised improvement planning is ongoing.

Graph 2 – Recommendations by Scrutiny Provider



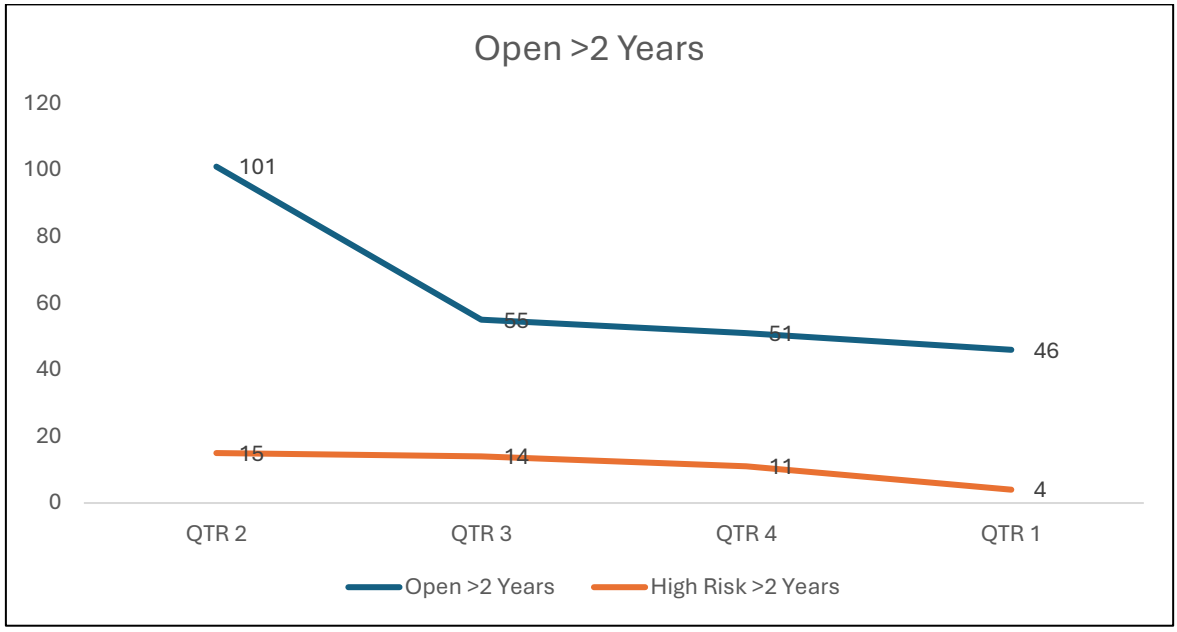
1.9 Approximately **55%** of our publications have reached a major milestone, with at least half of their recommendations now implemented. The overall progress status of each publication is shown at **Appendix B**. This shows high numbers of recommendations

addressed each year and provides a more detailed description of the progress made for each publication to support further scrutiny.

1.10 Aged Recommendations

The number of recommendations **open for over 2 years reduced to 50** this quarter. Aged higher risk recommendations significantly reduced.

Graph 3 Trend of Aged Recommendations



Aged Recommendations	Currently, **15%** of the total portfolio has remained open for two years or more.
Aged Higher Risk	Aged higher risk recommendations make up **1%** of the total open.
Dependency	The main reason they remain open is complexity. They are dependent on technological developments; part of wider organisational change; or rely on partners.

1.11 Approved Delays

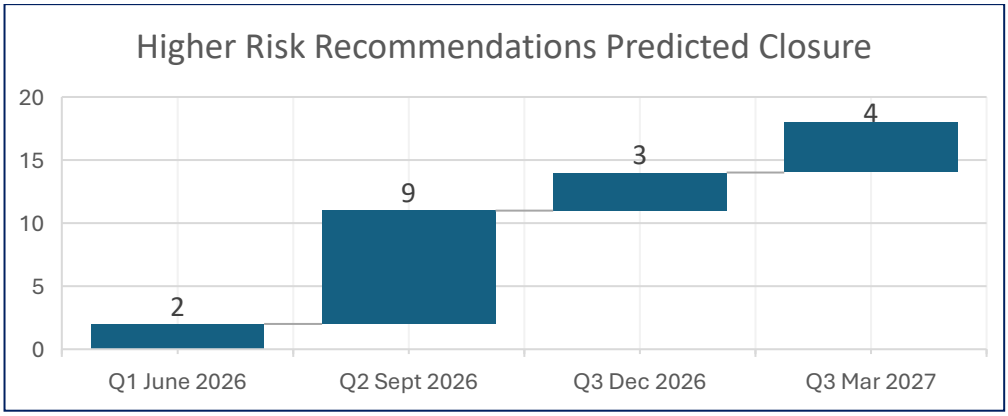
A total of **10** new recommendations were delayed from their original target date in Quarter 1. This includes 1 higher risk recommendation.

1.12 The total number of delays reduced this quarter to 113. This is a **20% reduction** compared to Q4. It is important to note that some closures remain with the scrutiny body for confirmation of discharge, and some will require to go through our escalation arrangements for closing Internal Audit recommendations as partially complete, no further action or superseded. Although timelines have extended, all recommendations have been assessed to have made sustained progress with many key milestones achieved. Residual risks and delayed improvement opportunities are actively monitored as follows:

- All delays are approved by Senior Responsible Officers in line with the organisational appetite levels and understanding of wider capacity constraints.
- Recommendations are reviewed quarterly through Divisional Dashboards, reports to DCC Management Boards and collectively at Audit, Risk and Assurance Board for wider accountability.
- Internal Audit provides additional oversight with comprehensive updates shared with BDO for assurance and inclusion in the follow up report.

1.13 There are **18** higher risk recommendations delayed. The majority relate to items requiring single sources of evidence and these are expected to progress quickly. Based on current plans, the number of delayed higher risk recommendations is forecast to reduce from 18 to 7 by the end of Quarter 2.

Graph 4 – Higher Risk Recommendations Due for Completion



1.14 **Higher Risk Delays are summarised below.**

Compliance (PAVA) IA	We took the opportunity to expand the scope of the change from that originally planned. We now have an electronic tracking system capable of tracking all

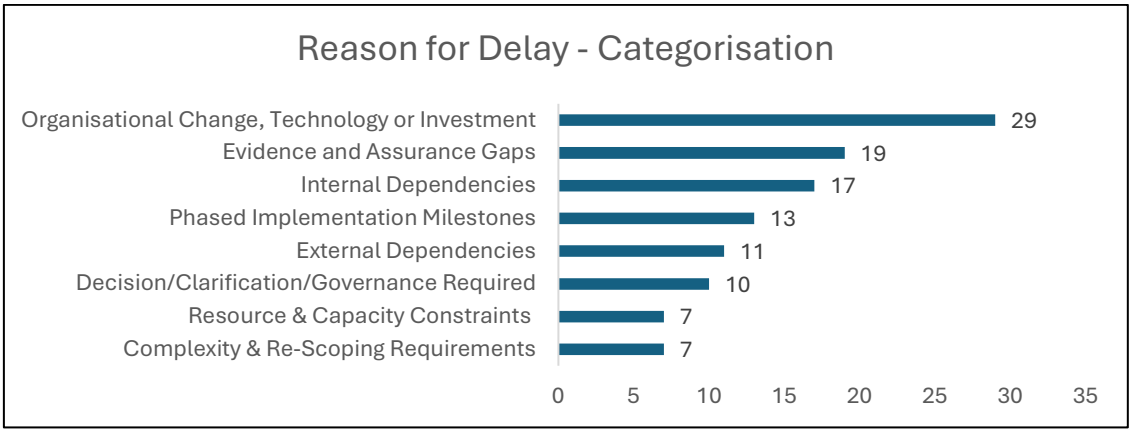
	PAVA resources and this is co-ordinated from a single location. We are in the final stages of rolling this out across the organisation but there are some technical aspects that need to be resolved before this is fully operational. This has been a significant undertaking but one which gives us greater benefit and assurances. We have comprehensively reviewed all existing procedures along with extensive benchmarking and we are implementing plans to embed cultural changes.
EqHRIA Internal Audit	Revised guidance has been produced, local and mandatory consultation undertaken but has required to go out for a second consultation following changes. Delays occurred initially due to the appointment of additional staff and seeking legal advice on some aspects of the procedures to ensure that the correct guidance is in place. The guidance along with the associated forms are due to be published imminently.
Cash & Drugs Productions	Audit and quality assurance frameworks are being finalised and launched throughout July. Once embedded we will be able to submit for closure. Other delays relate to legislative changes required to bank cash which is not possible at this time. We are looking to bring this to a close in the next quarter.
H&S Dangerous Goods	We have made significant progress in minimising risks with publishing interim guidance and have risk assessments in place covering all categories of dangerous goods. We have commissioned an external supplier to provide consultancy services on transportation and have consulted internally on estates provision. We are compiling improved instructions on packaging to finalise these

	recommendations. Most of the outstanding recommendations can be addressed by this single activity.
Vetting	Four recommendations remain from this HMICS Assurance Review. They were initially delayed awaiting the implementation of PECSS to provide the legal foundations. Now in place further significant policy developments are progressing including updating the Vetting Code of Practice which is outwith our control. The changes will be significantly resource intensive. There is also a technical aspect to introduce new functionality to record annual integrity checks and although the policy and process is approved, implementation will not be achieved until the next scheduled release of SCOPE. Anticipated March 2027.

1.15 **Categorisation of delays**

We have reviewed every delayed recommendation to understand the contributing factors. We have applied categorisation to separate those within and outwith our control as well as understanding those that have been intentionally incorporated into strategic work programmes.

Graph 5 – Reason for Delay – Categorisation of Delays



1.16 The largest proportion of delays are because delivery is being progressed through organisational change or project activity, has a

dependency with new/upgraded technology or requires investment. Although within our control, we have intentionally incorporated these recommendations into larger organisational change and transformation programmes to ensure they are delivered as part of a strategic solution rather than isolated activity. This is not always apparent during improvement planning. Reporting these alongside other delayed recommendations does not reflect on delivery progress as they have their own separate reporting and governance against programme plans and benefits plans.

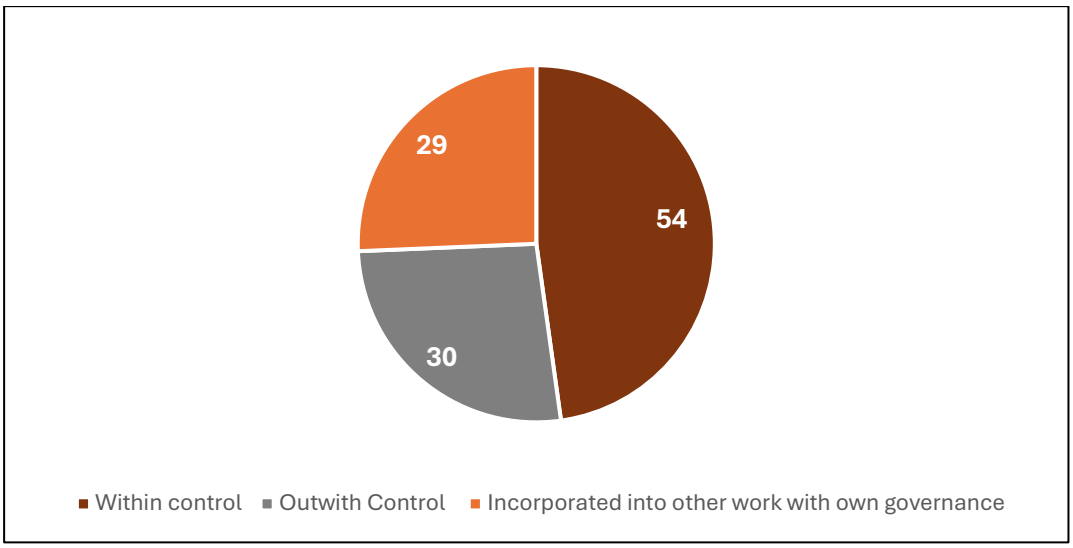
1.17 The second highest category is recommendations that require further evidence – these have been submitted for closure, but the scrutiny body has requested more evidence to satisfy completion. This is either due to there being limited evidence to assess and measure the impact of the change or because the evidence is not sufficiently strong to demonstrate the risk has been fully mitigated.

1.18 There are a smaller number (11) of recommendations that have an external dependency. We have only used this category where there is clear evidence that the action cannot be progressed without action from partners and this is the sole reason for delay.

1.19 Removing recommendations from the 2 categories outwith our direct control (evidence gaps and external) then we reduce the number of delays by 27% to 83.

1.20 If we also separate out those that have been intentionally incorporated into larger work programmes then we reduce this by approximately 50% to 54.

Graph 6 - Delayed Recommendations - Categorisation



1.21 **Areas for Improvement**

We have completed a comprehensive review of every delayed recommendation and have a clear understanding of the current position and the factors driving delays. This has included direct engagement with accountable senior leads, and we have also looked ahead to the next six months to assess emerging risks to delivery and escalate barriers where appropriate.

1.22 As a result we are assured that recommendations have the appropriate departmental oversight, that appropriate escalation routes are in place and being utilised and that there is a clear programme of activity to improve the position which is outlined within the Audit Management Team's workplan.

1.23 Our improvement focus is on

- Reducing delayed recommendations.
- Safeguarding future delivery through earlier intervention and more regular forecasting.
- Improving assessment of delivery timescales and setting clearer boundaries over what we will and will not do to address recommendations.
- Strengthening our closing statements and evidence pack through enhanced support and guidance.

1.24 The key commitment within our delivery plan centres around the reduction in delayed recommendations. By December 2026, we will reduce delayed recommendations by 80% in the categories where we have control over delivery. We will use the data reported in our Q4 2025/26 update as a baseline to measure progress – 142 delays.

1.25 We will not include the following categories in that target

- where recommendations will be delivered as part of a wider programme of work or project;
- where they are dependent on technology or investment;
- where they require partnership work; or
- where the scrutiny body has requested further evidence of impact.

We will however continue to report all delays for transparency.

1.26 A key message from our work is that delayed implementation does not automatically mean unmanaged risk. A large proportion of recommendations are opportunities for improvement. In the majority of cases, mitigating controls remain in place and delivery programmes are progressing with significant activity underway, albeit against revised timelines. Our focus has been to understand whether delays create additional risk exposure and to ensure appropriate risk management action is in place where required.

2 Strategic alignment detail

2.1 Strategic alignment to strategic police plan and other key enabling strategies

Strategic alignment	All recommendations align to one or more of the Strategic Plan priorities. These are detailed within each individual Improvement Plan.

2.2 Alignment to risk register and risk appetite

Risk alignment	The delayed higher risk recommendations have been reviewed against Police Scotland Strategic and Organisational risks.

2.3 Prior governance

Prior governance	The quarterly report was discussed and approved at Police Scotland's Audit, Risk and Assurance Board on 21 July 2026.

2.4 Stakeholder engagement

Stakeholder engagement	Not applicable.

3 Implications detail

Community		Data & Privacy		Environmental	
Equalities & Human Rights	✓	Financial	✓	Health, Safety & Wellbeing	✓
Legal		Workforce	✓		

3.1 Recommendations potentially have implications across all listed categories. Individual recommendations are assessed for their wider impact as part of the Improvement Planning process and is a key consideration when developing the action to be taken. The higher risk recommendations delayed this quarter have implications as outlined above and described within paragraph 1.14.

Appendix A - Closures

Compliance PAVA (Irritant Spray)

The revised **Irritant Spray SOP has been published** and contains direction on the security, storage and auditing arrangements for this resource.

Grievance

Improved reporting of grievance performance has strengthened oversight and decision-making. This includes compliance with timescales and analysing themes and trends.

Information on lessons learned on completed grievances and actions taken is also captured as part of our bi-annual organisational learning reports.

Health and Safety Dangerous Goods

We have **updated the Risk Assessment and COSHH (Control of Substances Hazardous to Health) SOP** covering all classes of Dangerous Goods. This ensures staff understand the correct measures to mitigate risks around storage and transfer reducing the risk of physical harm.

Lessons learned activity is documented as a process within our Accident, Incident and Near Miss Reporting and Investigation SOP. Examples of investigations in the event of a chemical burn has shown action taken to share learning and avoid recurrence.

Cash and Drug Productions

Updated **centralised, standardised guidance** has been produced for corroborated checks of all cash movement and transactions. This has been communicated to staff to **address gaps in controls over cash banking** and reduce risk of misappropriation.

A **centralised review, analysis and oversight of non-conformities** relating to cash and drugs audits is in place. All centres submit their audit results and they are analysed and reported to the divisional learning group for action as necessary.

A national Criminal Justice Learning Forum has been established for the purposes of **sharing good practice nationally** particularly in relation to processes linked to cash and drugs productions. Table-top exercises are being used by staff to test key processes, improve practice and share learning.

Overtime

The Overtime Management Group has been re-established to oversee reporting on overtime expenditure and impactful insights to maintain service delivery ensuring focused prioritisation within finite budget/resources.

An Overtime Management Review was instigated. A Guidance Framework for organisational-wide overtime has been developed along with providing a structure for enhanced governance, oversight and learning. This framework lays the foundations for **improved overtime management** with enhanced insights to ensure operational demand is better aligned with strengthened financial accountability.

Implementation of Change Projects and Benefits Realisation

To address the risk of **project spend** not being **categorised in line with their criticality** to the organisation's objectives, all projects are now aligned to defined programmes in accordance with the Portfolio Design Diagram. The category of 'other' projects has, therefore, been removed.

Health and Safety Internal Audit

We have reviewed and **improved attendance at the Health and Safety Board**. Communication has been issued through our governance structure about expectations and monitoring of attendance is undertaken by Strategic Governance and reported to the Chair as appropriate.

The Health and Safety Team conduct **calibration meetings** post Certificate of Assurance exercises to **improve consistency of scoring**. Outstanding actions are reported to Health and Safety Board for monitoring and oversight. **Consequence management** has been implemented for divisions that do not fully engage in the process with an automatic score of 12 (high risk exposure) allocated which is reported to the Health and Safety Board. The Board's core responsibility is to hold the organisation to account on H&S outcomes, resourcing and the control of risk.

We have strengthened controls in relation to the Health and Safety Team's input to **uniform and equipment procurement**. The process for requesting new items of uniform, PPE and equipment has changed. Health and Safety is a key contributor and has representation on the Uniform and Equipment Triage Group. This is a small group

including Procurement and Stores to look at the **feasibility and needs assessment** for items based on risk assessment.

As part of our Beyond Uniform Project we have **surveyed the workforce** to gather feedback on issues like equipment suitability or discomfort.

Hate Crime HMICS Inspection

Police Scotland has worked consistently with partners over the years to drive forward **improvements to third party reporting** understanding that we have an important role to play but not the leading role. Scottish Government have committed service design resource and next steps are awaited once the priorities of the new government are decided along with budget for implementation. Police Scotland and VSS has a small action plan with tangible deliverables being actively monitored in the meantime. Police Scotland continue to monitor and analyse recorded crime by protected characteristics to understand which communities are not reporting crime and take action as appropriate.

Custody Joint HMICS/HIS Inspection

Police Scotland has developed detailed management reports to initially **monitor patient transfers from custody to hospital** but latterly expanded to include a wide range of healthcare data. Although the recommendation originated in Lanarkshire, the recommendation has been addressed nationwide enabling more informed service planning and delivery for our healthcare colleagues. These provide an evidence-base relevant to the range of vulnerabilities experienced by detainees. Reports also reflects the systematic recording of hospital transfers from custody which places additional demands on policing. There are aspects of this that are led by NHS boards, and a role for Public Health Scotland, and as a result Police Scotland Criminal Justice Services Division can only influence the issues we have responsibility for. We will use the data and information now being produced (which was not previously) to engage with relevant NHS Boards, our engagement will be prioritised based on the data, themes and trends being highlighted in this report.

Police Scotland has **improved systems to ensure environmental cleaning standards are maintained** within medical rooms in line with clinical standards. All cleaning products are in place and used accurately following improved staff awareness and training. An audit regime is in place to maintain compliance.

Vetting HMICS Assurance Review

Police Scotland has introduced a new Vetting & Supplier Vetting Policy and Standard Operating Procedure which provides the governance framework for **10-year vetting renewals** in Scotland to commence for all police officers (including special police constables) and police staff. A thorough and effective vetting process is a key component in assessing an individual's conduct, honesty, integrity and overall suitability to the role. Vetting reassures the public and ensures appropriate checks are taken in respect of individuals in positions of trust. The Police (Ethics, Conduct & Scrutiny) Scotland Act 2025 (PECSS Act 2025) commenced on 01/04/2026 for vetting in Police Scotland and as such 10-year vetting renewals are now legislated for all police officers and police staff. Implementation will be phased across the workforce but will predominantly start with police officers and special constables who have been the longest period since prior vetting as well as priority being given to those in posts considered to be “working closely with vulnerable people" and hold Recruitment Vetting only. Police staff will not commence until completion of the appropriate framework within a vetting code of practice which is outwith the responsibility of Police Scotland.

A review of **designated vetting posts** has been undertaken and is substantially complete. Police Scotland did not hold a comprehensive designated post list however a review of posts was undertaken and there is now a master table which identifies every post and every vetting level. This reduces the risk of individual and organisational vulnerability and will streamline process in terms of identifying vetting requirements. This will support both the Vetting Unit and the wider organisation, ensuring a consistent and organisational wide approach to vetting standards for both officers and staff.

Organisational Culture HMICS Inspection

Police Scotland reviewed the **Corporate Governance Framework and Scheme of Delegation to streamline decision-making**. The revised governance structure is more efficient and has reduced meeting volumes and executive time commitment by around 20%, while also reducing report production by approximately 40%, creating significant capacity for operational and strategic delivery.

The key benefits include

- Efficiencies in time – less meetings = less reports.
- More focussed discussions aligned to the vision and our risk appetite.
- Reduction in duplication of internal to external reporting and discussions
- Clarity of decisions – where we need to go for a decision and why.

The introduction of the decision-making matrix and the inclusion of authority levels within TORs provides clarity on governance routes and approval processes. This is being communicated through briefings to support staff understanding.

Missing Persons HMICS Inspection

Police Scotland improved strategic oversight, governance and performance management in the field of missing people. As a result of

- the increase in attention and activity around Missing Person investigations; the promotion of the Framework;
- improvements to guidance available to officers; and
- increased multi-agency cooperation and utilisation of MP Protocols

The **volume of MP investigation being undertaken has decreased by 23.38%** from 16,377 in the financial year 2023/24, to 12,548 for 2025/26. This reduction can be seen across all categories, including those reported missing with Mental Health issues and those at risk of suicide.

The decrease in volume can also be seen in the **correlating decrease in demand on officer time dedicated to MP investigations**, as highlighted in the quarterly policing performance report extract below. MP performance is reported publicly via the Scottish Police Authority (SPA), which ensures independent and critical transparency and performance scrutiny.

The inspection highlighted the importance of the **missing persons operational coordinator (MPOC) role**, and the need for local divisions to prioritise and protect the function they provide as there was clear evidence during the inspection that it **led to innovative practice and strong partnership working**

Following review of the co-ordinator role and engagement with national coordinators, local policing divisions and the NPCC, a revised MPOC role profile was developed.

The MPOC role will now be included within the Policing for our Communities programme. The role has also been communicated widely and included within national guidance. The introduction of new guidance document prioritises and protects the role.

The introduction of support and quality assurance meetings between the NMPU and co-ordinators across divisions is a positive development, which will continue to affirm the role and function as well as developing skills, experience and supports organisational learning.

Police Scotland has developed a **version of the national missing persons application with improved functionality and reliability on mobile devices**. The improvements have increased functionality of mobile devices and provided improved ability to use National Missig Persons Application on those devices. Officers are encouraged to create Missing Person Records at the time of the report, and ideally before leaving the reporter's address, rather than returning to stations or offices to do so on a desk top computer. The improvements provide confidence to officers that work will not be lost due to resolving technical difficulties. The real benefit being that other officers, including supervisors, are able to **access information quicker, which allows more dynamic risk assessment and tasking, leading to a more efficient investigation.**

Roads Policing HMICS Inspection

Police Scotland is committed to, and are **investing in, their Road Policing Function**. A proposed **operating model has been developed** for Roads Policing to address current and future challenges. Already significant work has been undertaken, with new processes implemented showing a reduction in both officer citations and countermands. A fully funded transformation plan has commenced and will likely take ~2-3 years to fully implement. This transformation has been approved and committed to at all levels of the Force Executive, SPA and includes significant buy-in and funding from strategic partners in Transport Scotland.

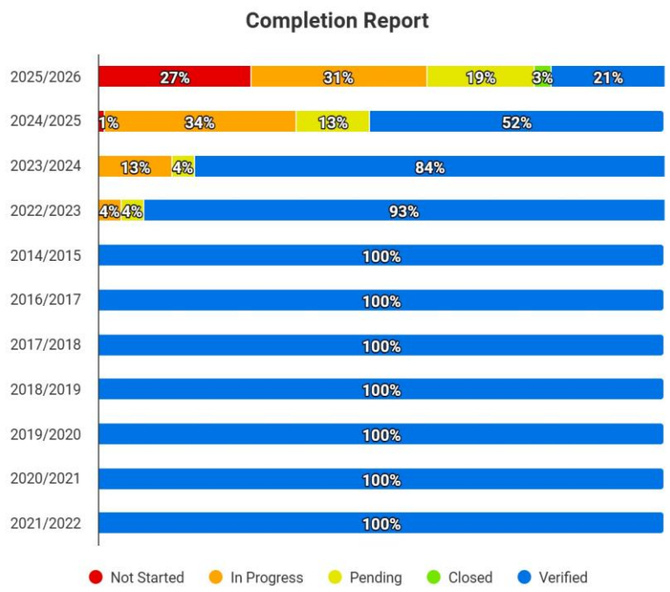
A short life working group has identified areas to **improve the flow of intelligence relating to road policing** matters. Importantly, they have engaged with local police Divisional Intelligence Managers to maximise opportunities in terms of local intelligence. The introduction of the Power BI dashboard i**ncreases focus on improving road safety,** particularly in relation to the fatal five offences.

Road Policing in Police Scotland are committed to the **introduction of Road Traffic Diversionary Courses** (RTDCs) to divert road users to educational courses as an alternative to prosecution for relevant Road Traffic Offences. Significant collaborative work has been undertaken with UKROEd to progress the introduction of NDORS courses into Scotland. At present Police Scotland do not have the capacity or capability to deliver NDORS courses 'in-house' so will initially look at a commercial provider for delivery with a view to potentially moving the delivery model to 'in-house' longer term. As such, this recommendation will not be implemented immediately but there is clear commitment and strong governance to secure delivery.

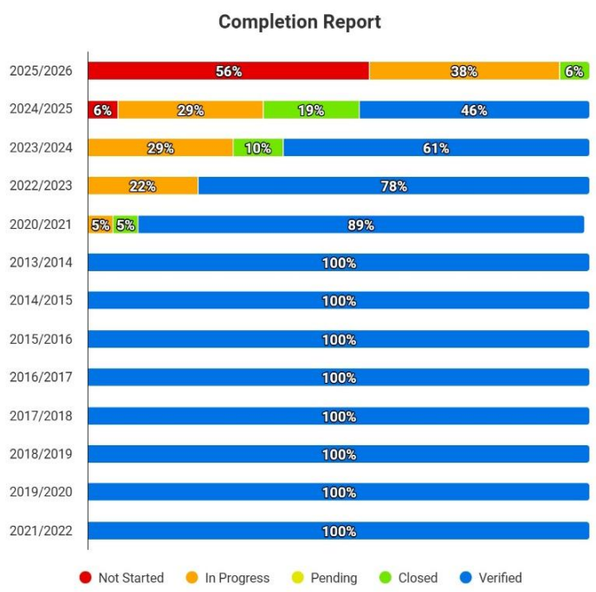
PROGRESS SUMMARY - ALL RECOMMENDATIONS FROM EXTERNAL SCRUTINY

APPENDIX B

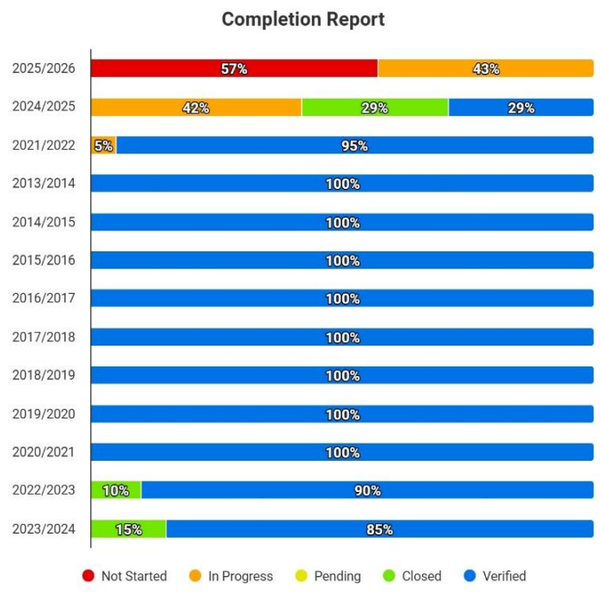
Internal Audit Reports by Year



HMICS Inspections Reports by Year



Independent Inspection Reports by Year



The graphs above provide a breakdown of the completion status of audit and inspection recommendations by the year in which they were published.

As would be expected, the majority of outstanding recommendations relate to the most recent reports, reflecting that implementation is ongoing. Recommendations from previous years show consistently high completion rates, with many older reports now fully implemented. This demonstrates that recommendations continue to be progressed and closed within reasonable timeframes. While some recommendations remain open, these are predominantly associated with more recent or more complex improvement activity and will be monitored until the intended outcomes have been achieved.

Our oldest Internal Audit recommendations are Compliance PAVA (2) and IT General Controls (1) which has a dependency with the new technology to achieve implementation. These were made in the 2022/23 audit year.

Our oldest HMICS recommendations relate to the Crime Audit from 2020 (2) and have required investment of both a single system and single Crime Management structures which are now being implemented. Other recommendations from 2022/23 relate to Domestic Abuse (7) inspection which requires technology enhancements and implementation of our Investigation and Safeguarding programme of work before they can been fully finalised. One further recommendation was made in this year relating to Diversion from Prosecution which is complete pending collation of data to support the impact the technology change has made to reporting diversion activity.

Our oldest Independent Review relates to Annual Audit activity and relates to Reporting Benefits Realisation activity to SPA Resources Committee (1). Although technically an SPA action, responsibility for supplying the information sits with Police Scotland. This has been a repeat action with incremental progress made.

KEY - Not started - no updates yet recorded. In Progress - work is ongoing and updates have been recorded. Pending/Closed - Proposed for closure and with the scrutiny provider for assessment. Verified - approved by the scrutiny body for discharge.

INTERNAL AUDIT - PROGRESS SUMMARY

Publication	Year	Total Made	Open	% Recs Complete	Progress	Main Reason for Delay
Cyber Security	2022/23	9	1	89%	1 recommendation open and delayed dependent on new technology being introduced to manage software assets. Controls in place to manage risk but additional software will provide best practice. Evidence being collated for closure.	Organisational Change, Technology or Investment
Compliance (PAVA and Airwave)	2022/23	9	2	78%	2 recommendations remain open which are dependent on new technology being introduced to manage PAVA assets. Interim controls in place through stock take, asset management plan, new procedures in place with a supporting governance framework which will be officially in place on full deployment of the software across all policing locations.	Organisational Change, Technology or Investment
Investment Prioritisation and Budget Setting	2023/24	11	1	91%	1 recommendation remains open and has been completed but BDO requesting examples of prioritisation in place before finalisation. Examples being collated to present by September 2026.	Evidence and Assurance Gaps
Review of IT General Controls	2023/24	13	3	77%	3 recommendations open and dependent on new technology and project work to conclude in order to evidence. Approaching a conclusion with evidence currently being collated to support closure of 2 recommendations by September and remaining recommendation re the User Access Management project - CIAM being presented in December 2026.	Organisational Change, Technology or Investment
Biometrics	2023/24	11	9	18%	7 out of the 9 recommendations are dependent on the Joint Biometrics Strategy which is in development. This has involved significant partnership working with SPA colleagues and public consultation to conclude. The Strategy is on track for presentation to Forensic Services Committee in September 2026 and will be published thereafter. Remaining recommendations on track for delivery at the same time or earlier.	Decision/Clarification Required or Governance
EQHRIA	2024/25	18	9	50%	3 recommendations were due for completion in June 2026 with the finalisation of the SOP. However changes to the SOP has necessitated further consultation so this will incur a short delay. Other recommendations are on track for completion by the end of the year but includes significant reviews of procedures and implementation of training.	Decision/Clarification Required or Governance
Implementation of Change Projects	2024/25	15	2	87%	2 recommendations remain open and were delayed due to the Transformation Portfolio implementing a new operating model which re-prioritised some activities. Recommendations are now due December 2026 and on track for completion.	Organisational Change, Technology or Investment
Publication	**Year**	**Total Made**	**Open**	**% Recs Complete**	**Progress**	**Main Reason for Delay**

OFFICIAL

Estates and Asset Management	2024/25	5	2	60%	2 recommendations remain open and have evidential gaps. We believe the action required is complete with addressing incomplete data but have not been in a position to provide this evidence to BDO.	Evidence and Assurance Gaps
Cash and Drug Productions	2024/25	21	16	24%	There has been significant progress made in this area. A number of recommendations will be addressed by single actions - e.g. implementation improve quality control / auditing regimes and improved working instruction. This is a high demand area and there are resource challenges to dedicate time to actions these actions. There are a number of recommendations which have now been explored and deemed to be unachievable due to an absence of a legislative framework. We will progress these in the next quarter.	Resource & Capacity Constraints
H&S Dangerous Goods	2024/25	19	11	42%	Good progress has been made with these recommendations. We now have a consultants report providing more detailed guidance which will allow us to progress the remainder for closure. Many of which have been prepared for closure but time has not permitted during this quarter due to a focus on other Health and Safety recommendations.	Resource & Capacity Constraints
Change Project EPF	2025/26	11	10	9%	These recommendations are not yet due and are on track for delivery.	
Commonwealth Games	2025/26	3	1	67%	These recommendations are not yet due and are on track for delivery.	
Complaints (Management Review)	2025/26	24	13	46%	Some of these recommendations have had short delays for phased implementation	Phased Implementation / Milestones
Duty Modifications / Scenario Planning	2025/26	8	6	25%	Some of these recommendations have required date changes now that the work has been assessed to carry out technological changes to SCOPE which will allow these to be implemented.	Organisational Change, Technology or Investment
Environment & Sustainability	2025/26	11	8	27%	These recommendations are not yet due and are on track for delivery.	
Publication	**Year**	**Total Made**	**Open**	**% Recs Complete**	**Progress**	**Main Reason for Delay**
Health and Safety	2025/26	26	3	88%	There are a small number of recommendations due which are being progressed towards closure. They relate to improved reporting which will require more time to evidence.	Evidence and Assurance Gaps

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Implementation of Estates Plan	2025/26	7	7	0%	These recommendations are not yet due and are on track for delivery.	
Insurance	2025/26	11	11	0%	These recommendations are not yet due and are on track for delivery.	
IT System Cyber Security	2025/26	5	5	0%	These recommendations are not yet due and are on track for delivery.	
Overtime	2025/26	6	2	67%	There are 2 recommendations remaining. 1 requires us to provide further examples of learning and the other recommendation we disagree with Internal Audit's assessment of what is outstanding based on our original management response. We are in the process of resolving conflict with these recommendations.	Evidence and Assurance Gaps
Recruitment and Retention	2025/26	3	3	0%	These recommendations are not yet due and are on track for delivery.	

HMICS - PROGRESS SUMMARY

Publication	Year	Total Made	Open	% Recs Complete	Progress	Main Reason for Delay
Crime Audit 2020	2020/21	6	2	67%	2 recommendations remain outstanding. We have another 2 that have been presented to HMICS for closure but not supported. The reasons for delay relates to a single activity - implementation of a national structure for Crime Management Units. This has now been agreed with a DCI appointed to the position and agreement to progress with recruitment for phase 2. We will meet with HMICS in the next quarter to explore a pragmatic solution rather than leaving all 4 open.	Organisational Change, Technology or Investment
Diversion from Prosecution	2022/23	4	1	75%	We have completed the action relating to this recommendation which required implementation of SPR3 - technical change. HMICS has not supported closure until they see some evidence of impact. Based on the volume of reports we anticipate that this recommendation will need to be extended for another 12-18 months to collate and analyse this impact.	Evidence and Assurance Gaps
Domestic Abuse	2022/23	14	7	50%	We have completed the actions relating to these recommendations as far as possible. Feedback from HMICS on recent closure requests has been unsuccessful pending evidence of implementation of IT changes, introduction of Moodle Training packages and implementation of our Investigations and Safeguarding programme of work.	Organisational Change, Technology or Investment
Custody Lanarkshire	2023/24	10	1	90%	1 recommendation remains open and is a recurring recommendation relating to the quality of recording within the custody environment. This is subject to ongoing review and improvement.	Complexity & Rescoping requirements
Organisational Culture	2023/24	11	3	73%	These recommendations are not yet due and are on track for delivery.	
Mental Health Demand	2023/24	13	8	38%	Good progress was made regards these recommendations but they have become delayed awaiting partnership activity. Specifically Scottish Government has still to update guidance. Police Scotland has completed as much work as possible and continues to participate in collaborative commitments and transfer of care arrangements. We are reviewing this position to develop closure statements for HMICS review.	External Dependencies
Vetting Assurance	2023/24	15	4	73%	The 4 remaining recommendations could not be progressed until the PECSS legislative framework was in place. Significant policy changes are being introduced around vetting and these are being phased to better manage the employee impact.	External Dependencies

Publication	Year	Total Made	Open	% Recs Complete	Progress	Main Reason for Delay
Custody Fife	2023/24	11	6	45%	1 recommendation relates to the quality of record keeping and rationale recorded on risk assessments which is a common theme from all HMICS recommendations and one which the Division is actively trying to improve through guidance and training. The remaining recommendations all have a dependency with Estates and are unlikely to be addressed and are dependent on the Estates Masterplan and Custody 2030 work. Executive leaders to meet with HMICS in respect of how we evidence and progress these recommendations going forward.	Organisational Change, Technology or Investment
Custody Ayrshire	2024/25	4	1	75%	1 recommendation remains open and is a recurring recommendation relating to the quality of recording within the custody environment. This is subject to ongoing review and improvement.	Complexity & Rescoping requirements
Custody Argyll & West Dunbartonshire	2024/25	6	2	67%	2 recommendations remain outstanding. 1 recommendation remains open and is a recurring recommendation relating to the quality of recording within the custody environment. This is subject to ongoing review and improvement. 1 recommendation relates to cleaning standards which have been addressed through partnership working with external stakeholders and presented for closure soon.	Complexity & Rescoping requirements
Custody Greater Glasgow	2024/25	5	2	60%	2 recommendations remain open relating to management presence and overall staffing levels within the custody environment. These are actively being progressed but have a dependency with Custody 2030 and a revised operating model.	Organisational Change, Technology or Investment
Frontline Focus - Wellbeing	2023/24	8	5	38%	2 recommendations require organisational change and changes to technology to implement. 1 recommendation requires workforce training which we believe has been completed and are preparing an evidence submission to HMICS. These recommendations will be difficult to evidence impact of change in the short term.	Complexity & Rescoping requirements
Missing Persons	2024/25	11	5	55%	Excellent progress has been made with addressing these recommendations. The remaining recommendations were due to conclude in June 2026 but have incurred a short delay pending analyse of supporting evidence. We expect to submit to HMICS for closure in Q2 with a final closure for 1 recommendation by Q3 - December 2026. These have required partnership and internal dependencies to implement.	External Dependencies
Custody Forth Valley	2024/25	1	1	0%	These recommendations are not yet due and are on track for delivery.	
Custody Highlands and Islands	2025/26	9	9	0%	These recommendations are not yet due and are on track for delivery.	

Publication	Year	Total Made	Open	% Recs Complete	Progress	Main Reason for Delay
Drugs Harm Reduction	2025/26	7	6	14%	These recommendations are not yet due and are on track for delivery.	
Frontline Focus - Tools of the Trade	2025/26	7	6	14%	These recommendations are not yet due and are on track for delivery.	

INDEPENDENT REVIEWS - PROGRESS SUMMARY

Publication	Year	Total Made	Open	% Recs Complete	Progress	Main Reason for Delay
Biometrics Commissioner - Retrospective Facial Search	2024/25	4	2	50%	Two recommendations remain outstanding. 1 in relation to a bespoke policy is currently on hold awaiting being assessed and unlikely to be addressed in the short term. 1 recommendation relating to improving the resolution of technology in custody is in the process of being implemented and is on track.	Complexity & Rescoping requirements
PIRC Six Stage Complaint Handling Process	2024/25	10	3	70%	There are some technology dependencies with the full implementation of these recommendations relating to gender.	Organisational Change, Technology or Investment
Biometrics Commissioner - Retention of Biometric Data	2024/25	6	4	33%	The remaining recommendations are being progressed but have small numbers of staff dedicated to this space with a large volume of recommendations. Close dialogue is in place with the Biometrics Commissioner to review progress.	
SPA Annual Audit 2021/22	2021/22	10	1	90%	This final recommendation is for SPA to continue to monitor progress in reporting of benefits by Police Scotland. This work is ongoing and monitored via the SPA Resources Committee. It is a complex area and the recommendation has recently been restated within the Best Value work. We are currently assessing the progress with a view to closure at the same time as the Best Value work.	Complexity & Rescoping requirements
SPA Annual Audit 2024/25	2024/25	4	1	75%	This final recommendation relates to developing workforce planning arrangements and has been a long standing recommendation. Work is now underway as part of the Best Value action and we will address this at the same time. Due January 2027.	Complexity & Rescoping requirements

Publication	Year	Total Made	Open	% Recs Complete	Progress	Main Reason for Delay
Best Value Audit	2024/25	7	7	0%	These recommendations **are not yet due and are on track for delivery** . As can be seen below, we have made significant progress against our short-term recommendations and will prepare submission to HMICS for closure, having substantially met the spirit of the recommendations. **Recommendation 4: Medium-term financial planning** In the next six months policing should complete its update of the Medium-Term Financial Plan (MTFP), aligned to current strategic priorities and outcomes. **Update:** Work has been ongoing to update the financial modelling, baseline assumptions and scenarios, and this work is largely on track to be completed by the end of July as planned. Engagement with the Chief's Budget Assurance Group, SLB and SPA Resources Committee will continue into August and September as we continue to refine our budget ask and MTFP for presenting to the SPA and Scottish Government in September. **Recommendation 6: Transformation** Policing should implement its transformation and estate modernisation activity at pace to deliver the next phase of police reform. **Update:** The front door process was launched from March 2026 as the single mechanism for prioritising and governing change activity. The transformation portfolio benefits framework was approved at SPA Resources Committee in March 2026. It has subsequently been launched across the portfolio, establishing a consistent approach to benefits management and reporting. **Recommendation 7: Continuous improvement** In the next six months policing should work together to establish a coordinated approach to drive continuous improvement and embed the principles of Best Value in all it does. This must build on the self-assessment results and the recommendations made by this audit. **Update:** We have developed a Best Value self-evaluation framework and tool for policing and a proposed approach to deploy self-evaluation within Police Scotland. In conjunction with the SPA and Forensic Services we have made significant progress in developing a policing-wide organisational learning framework. We are currently finalising details within the framework ahead of progressing through internal governance imminently. Subject to approval, we will have fully addressed the intention of this Best Value recommendation. Implementation of both frameworks will subsequently evolve over time.	

Strategic Link	Business Objective	Objective Ref	AMT Action	Measurement of Success	Owner	Assignee	Priority	Overall Status	Progress	Q1 Target Milestone	Q1 Status	Q1 Update
Outcome 5 – The policing system delivers best value through efficient, effective and sustainable services, which are collaborative and innovative.	Strengthen Organisational assurance by **reducing the risk exposure associated with outstanding audit recommendations** including the embedding of the audit recommendations prioritisation framework **Focus on accuracy of dates and effective improvement planning**	4.1	Update and deploy a prioritisation matrix to categorise all recommendations, allowing the business to focus resources on high-impact improvements while streamlining lower-priority recommendations.	**% increase** in closed recommendations compared to last year. [This might be difficult to evidence in year one due to length of time taken for	Audit Manager	Audit Management Officers	Priority 1	**In Progress**	60%	Update the prioritisation matrix and guidance following feedback from Drug Harm Reduction.	**In Progress**	Complete. Prioritisation Framework and Matrix updated but still under trial. Updated and to be tested on Citations and Conduct Inspections. Evaluation Plan and Criteria in place once Conduct Inspeciton has concluded
		4.2	Review the current outstanding recommendations, understand reason for delay and apply categorisation.	**100%** of the current outstanding backlog categorised with a delay description	Audit Manager	Audit Management Officers	Priority 1	**Complete**	100%	1. Review all recommendations to understand delay and categorise. 2. Put in a process to capture this going forward.	**Complete**	We have reviewed all recommendations to understand the reason for delay.
		4.3	Establish and execute formalised escalation procedures to ensure recommendations are completed within their target deadlines.	**% increase** of recommendations closed on or before the original target date.	Audit Manager	Audit Management Officers	Priority 3	**Complete**	100%	1. Enforce stricter adherance to guidance around date changes.	**Complete**	14.05.26 - Recorded and saved in ARB/ ARAC papers. Audit Management Officers no longer change dates without without written confirmation from the SRO or owner.
		4.4	Target and reduce the volume of "delayed" recommendations to minimise risk exposure	**80%** reduction by December 2026	Audit Manager	Audit Management Officers	Priority 1	**In Progress**	25%	1. Evaluate each recommendation and meet with SROs to consider next steps and /or achievability.	**In Progress**	1. Meetings ongoing througout June/July.
		4.5	Target and reduce the volume of 'aged' recommendations to minimise long-term risk exposure	Steady reduction of aged recommendations throughout the year. **At year end** **100%** of high risk recommendations should be addressed within 2 years **95%** of recommendations over 3 years old should be completed **90%** of recommendations over 2 years should be addressed	Audit Manager	Audit Management Officers	Priority 1	**In Progress**	25%	1. Develop baseline data for measurement. 2. Continued focus on Forecasts issued to Divisions for attention. 3. Quarterly reduction in aged compared with end of Q4 25/26.	**Complete**	1. Baseline data in place for measurement. 2. Forecasts issued as part of SRO briefing. Forecasts included in reporting. 3. Open over 3 years reduced by 9% (18 to 15) and 2 year reducted by 16.7% (44 to 40).
		4.6	Set up process for review of recommendations with HMICS and BDO/SPA particularly where they become difficult to evidence		Director of Strategy and Analysis	Audit Manager	Priority 2	**In Progress**	25%	1. Reviewed the escalation process for Internal Audit and set aside dates for initial review. 2. HMICS - escalation process in place via SRO.	**In Progress**	In progress

Strategic Link	Business Objective	Objective Ref	AMT Action	Measurement of Success	Owner	Assignee	Priority	Overall Status	Progress	Q1 Target Milestone	Q1 Status	Q1 Update
Outcome 5 – The policing system delivers best value through efficient, effective and sustainable services, which are collaborative and innovative.	Establish a **stronger partnering arrangement** between Audit Management team and business areas subject to audit **Focus on earlier escalation, intervention and reporting**	5.1	Implement and embed challenge protocols within all closing meetings to ensure management actions meet quality standards (rigorous, measurable, and achievable) prior to finalisation. Investigate feasibility of reporting Internal Audit Board Reports to Audit and Risk Board (or similar) before finalisation.	**100%** of scoping/closing meetings where the challenge protocol was formally applied and documented. Audit Manager to attend **100%** of closing meetings.	Audit Manager	Audit Manager	Priority 2	**In Progress**	25%	1. Closing meetings attendance for the Q. 2. Issue of guidance and challenge checklist.	**Complete**	1. 0/1 closing meeting attended. Third Party Management was not invited. Discussed with BDO to include going forward.
		5.2	Provide evidence-based guidance on average closure times to help action owners set realistic deadlines, ensuring scrutiny bodies receive accurate forecasts and reducing overdue rates.	**% decrease** in recommendations exceeding their original target completion date.	Audit Manager	Audit Management Officers	Priority 1	**In Progress**	25%	1. Issue for Draft Reports received in Q1.	**Complete**	1. Guidance issued for Third Party Reporting
		5.3	Improve partnering arrangements through consistent attendance at monthly meetings; quarterly reviews; hand-over briefings and the provision of targeted 1:1 support for improvement planning.	**% increase** of 1:1 improvement planning sessions delivered versus requested or planned. **No.** of Quarterly Reviews Undertaken face to face. **No.** of hand-overs scheduled.	Audit Manager	Audit Management Officers	Priority 2	**In Progress**	10%	1. 1:1 Improvement Session to be planned for Conduct and Discipline.	**In Progress**	1. Dates requested from business leads to participate in a facilitated improvement session.
		5.4	Assign named senior leads to every recommendation and require formal sign-off for extension requests, ensuring that ownership remains with those who have the authority to deliver.	**% increase** of extension requests that have undergone the formal senior-level sign-off process.	Audit Manager	Audit Management Officers	Priority 2	**Complete**	100%	1. Introduce more robust procedures for moving dates. Dates are not changed without SRO documented approval.	**Complete**	Complete. Audit Management Team staff are not moving dates without written approval or email confirmation of acceptance.
		5.5	Ensure high-level oversight of critical delays by requiring senior leads of high-risk or significantly overdue recommendations to attend Audit and Risk Assurance Committee (ARAC) meetings.	**% increase** of eligible senior leads (based on high-risk/overdue status) who attend ARAC to explain delays.	Audit Manager	Audit Manager	Priority 2	**In Progress**	25%	1. Individual SRO meetings held. 2. Extraordinary Audit and Risk Board held for SROs to present to DCCs.	**Complete**	1. SRO 1:1s undertaken. Highest number of recommendations + highest delays and longest were prioritised. 2. SROs identified and invited to speak to their own recommendations - all areas covered over 2 separate Board meetings.
		5.6	Audit Management Team member to attend department/divisional SMT meeting	Attendance at **2 per year** by member of AMT per department/division.	Audit Manager	Audit Management Officers	Priority 3	**In Progress**	20%	1. SROs (with high volume) prioritised for first deep dives - forward plan December 2026.	**Complete**	1. Recurring meetings in the diary.
		5.7	Audit Management Team/BDO to provide narrative that explains progress and delays more effectively.	Improved ARAC assurance over risk mitigation and continuous improvement.	Audit Manager	Audit Management Officers	Priority 1	**In Progress**	25%	1. Provide improved narrative along with the progress for each publication for August report.	**In Progress**	1. Included within Q1 report for feedback from SROs and Board Members.

Strategic Link	Business Objective	Objective Ref	AMT Action	Measurement of Success	Owner	Assignee	Priority	Overall Status	Progress	Q1 Target Milestone	Q1 Status	Q1 Update
Outcome 5 – The policing system delivers best value through efficient, effective and sustainable services, which are collaborative and innovative.	Support executive decision making by providing **clear insight driven audit** and assurance briefings to the director and executive team **Focus on accountability**	6.1	Shift narrative on recommendations from compliance to support the learning culture -using scrutiny to improve performance, reduce risk and strengthen public confidence. "what does this tell us, what are we learning"? •Report recommendations by theme – e.g. training, governance, data quality) •Identify and call out repeat findings •Clearly report against risk, impact, barriers, trends, organisational exposure •Examples where implementation improved outcomes and reduced risk.	**100%** of all recommendations closed with an impact statement. (Progress to learning statements if OL framework agreed in the year) **%** of recommendations linked to an organisational performance measure, risk or milestone. Quarterly thematic analysis report completed for ARB. Number of repeat findings year-on-year and number marked superceded. Reduce overdue	Audit Manager	Audit Manager	Priority 3	**In Progress**	25%	1. Discussion at Audit and Risk Board and 1:1 SRO briefings.	**In Progress**	1. Discussions underway
		6.2	Improvements to divisional reports and leadership reporting through better integration with Performance Frameworks and wider Dashboards for visibility and accessibility	**%** recommendations mapped to objectives/ performance framework / risks Inclusion with Performance Accountability Framework / PowerBI reporting	Audit Manager	Audit Management Officers	Priority 3	**In Progress**	25%	1. Implement new Divisional Dashboard template. 2. Implement monthly Forecasting.	**Complete**	1. New Divisional Dashboard template introduced and being used for quarterly updates. 2. Monthly Forecasting reports starting to be issued (forward look to safeguard future delays)
		6.4	To maintain momentum, issue monthly downloads to SROs showing recommendations due (1 month in advance) in addition to Quarterly Dashboards.	**100%** of monthly forecasts issued each month	Audit Manager	Audit Management Officers	Priority 1	**In Progress**	25%	1. Create a schedule and monthly reminder system to issue Forecast downloads to SROs. 2. Issue Forecast Download to relevant SROs.	**In Progress**	1. Schedule not yet in place. 2. First forecast downloads issued to relevant SROs as well as inclusion within Audit and Risk Board papers.
		6.5	Intruction to ACC/Directors that this must form a standing item on all agendas.		DCC	Audit Manager	Priority 1	**Complete**	100%	1. Instruction issued at ARAB 15 June 2026	**Complete**	Action recorded from Audit and Risk Board 15 June 2026.