

Meeting	SPA Audit, Risk and Assurance Committee
Date	4 May 2022
Location	By video-conference
Title of Paper	SPA Audit and Improvement Recommendations Update
Presented By	John McNellis, Head of Finance, Audit & Risk
Recommendation to Members	For consultation
Appendix Attached	Appendix A - SPA Business Plan – Q4 Progress Appendix B - SPA audit and inspection recommendations Appendix C – SPA Best Value progress update

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on:

- progress against the SPA corporate business plan (2021/22);
- open recommendations from all SPA corporate audit and inspection activity; and
- Best Value self-assessment for SPA Corporate.

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 SPA annual business plan (2021/22) was approved by the Board in May 2021. The plan outlines six strategic outcomes with 25 underlying priorities.
- 1.2 Progress against completion of the business plan objectives is reported to ARAC on a quarterly basis.
- 1.3 Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through a single audit and improvement recommendations tracking document.
- 1.4 In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.
- 1.5 The Authority has a statutory responsibility to make arrangements to secure Best Value with further duties for the Accountable Officers to achieve Best Value outlined in the Scottish Public Finance Manual (SPFM). In July 2021, SPA outlined to the Audit, Risk and Assurance Committee (ARAC) our approach to achieving and demonstrating Best Value.

2. FURTHER DETAIL ON THE REPORT TOPIC

Part i) SPA business plan progress (Appendix A)

- 2.1 The business plan has six strategic outcomes with 25 underlying priorities for 2021/22. Internally the SPA set a further 126 underpinning milestones. These milestones allow the SPA to track and evidence progress towards achieving each priority which is reported quarterly to ARAC.
- 2.2 Of the 126 milestones, 93% have been completed with just 7% / 9 milestones, not completed by the year end.
- 2.3 Set against a challenging list of milestones and with ongoing COVID-19 disruption, 93% of completion represents an exceptional achievement for 2021/22.
- 2.4 All milestones that have not been completed have been considered during business planning for 2022/23 and incorporated in the next year's business plan or business as usual, team delivery plans.

Part ii) SPA audit and inspection recommendations (Appendix B)

- 2.5 The SPA continues to make progress, reducing the number of outstanding recommendations by two compared with the previous quarter.

Part iii) SPA Corporate: Best Value progress update (Appendix C)

- 2.6 Since reporting to ARAC in July 2021, SPA Corporate has created an internal Best Value working group to drive forward our approach to achieving and demonstrating Best Value.
- 2.7 An initial self-assessment using the Scottish Government Best Value Guidance for Accountable Officers has been completed and highlighted areas where particular focus is required.
- 2.8 The Best Value working group will continue to progress actions to address the areas for development with some areas being addressed through the Business Plan (2022/23).
- 2.9 In particular, the self-assessment of sustainability has highlighted that SPA requires an overall approach for this area taking cognisance of the organisation size and also recognising service back received from Police Scotland.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no specific financial implications associated with this paper.

4. PERSONNEL IMPLICATIONS

- 4.1 There are no personnel implications associated with this paper.

5. LEGAL IMPLICATIONS

- 5.1 There are no legal implications associated with this paper.

6. REPUTATIONAL IMPLICATIONS

- 6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated

with the pace and effectiveness with which the recommendations are addressed.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications associated with this paper.

8. COMMUNITY IMPACT

8.1 There are no community impact implications associated with this paper.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

RECOMMENDATIONS

Members are requested to note the updates provided.

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Appendix A

SPA Business plan Q4 progress

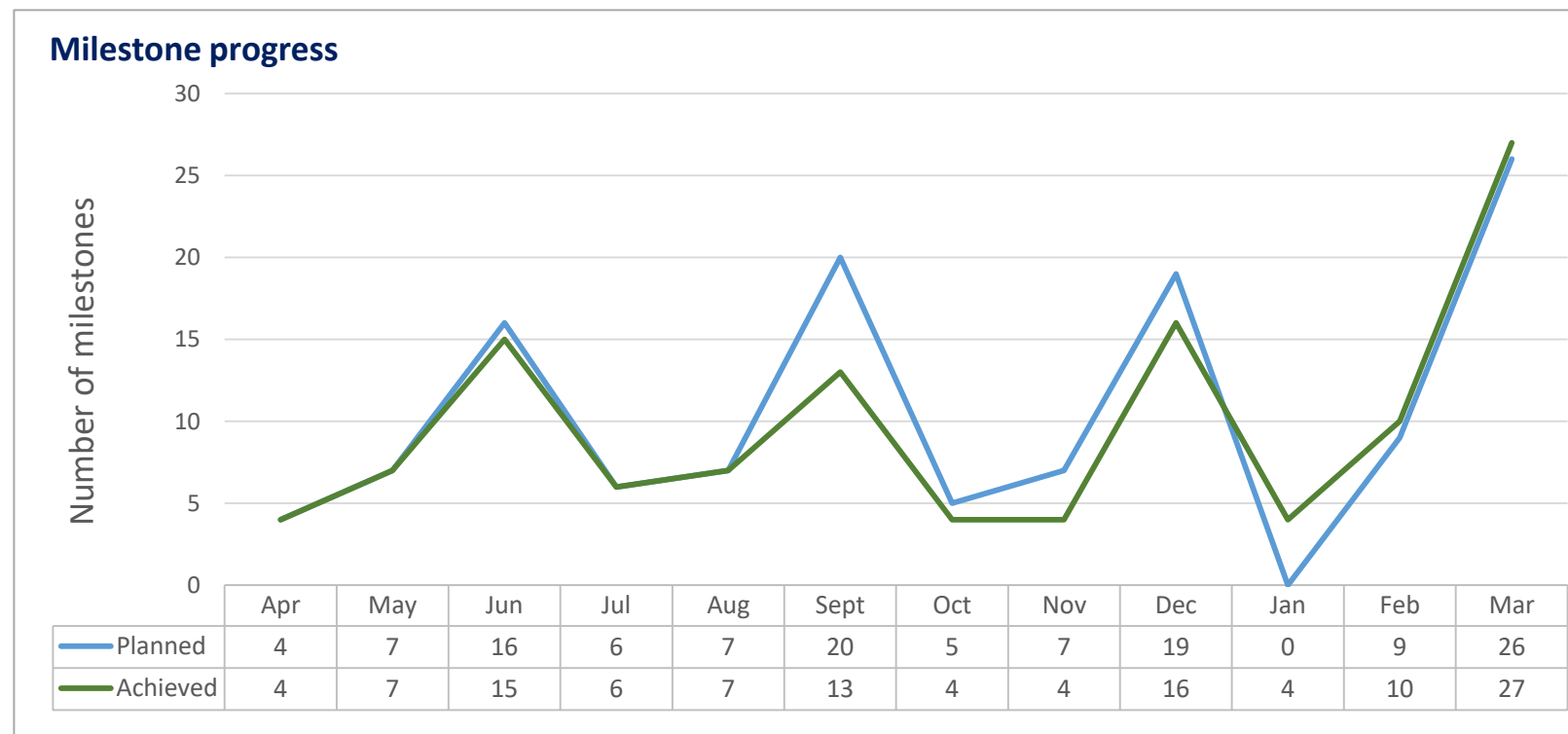
April 2022

SPA business plan – progress summary

SPA Strategic Outcomes	No. of Priorities	No. of Milestones	Current status at 31 March 2022	
			Complete	Not complete in year
1. Communities and partners	4	20	20	-
2. Public interest and confidence	8	53	49	4
3. Partner collaboration	3	11	11	-
4. Resourcing requirements	5	18	16	2
5. Workforce	3	11	9	2
6. Decision making, scrutiny and reporting	2	13	12	1
Total	25	126	117	9
%			93%	7%

93% delivered
7% not completed in year

- SPA set an ambitious business plan for 2021/22. Business plan priorities are organised under the most appropriate corporate plan outcome and a number of milestones underpin each priority in order to evidence progress throughout the year.
- Each milestone has an agreed measure of success using the SMART approach (specific, measurable, achievable, realistic and time bound).
- This update reflects **progress** against the **quarter four** reporting period. The underlying detail is monitored by SPA officials and the SPA SMT.
- The SPA has achieved the majority of milestones (93%) in year. Further detail on priorities with missed milestones and revised target dates are shown on the following pages.
- Set against a challenging list of milestones, with ongoing COVID-19 disruption, 93% achievement represents an excellent achievement for the year.



Delayed milestones

- Of the total 126 milestones, 9 (7%) were not completed in-year.
- Progress has been carefully monitored throughout the year. All delayed milestones were considered during business planning work with some incorporated into objectives in 2022/23 and team delivery plans.

Business plan priority		No of delayed milestones	Update
2.2	SPA website and digital content	3	Procurement delays impacted three milestones which stretched beyond the stated priority deadline, and which will be addressed through work to launch a new website and corporate branding in 2022/23. (<i>Business Plan 22/23 – Objective 6.1</i>)
2.6	Impact assessment framework	1	External benchmarking took place to look at governance approaches to change oversight and an approach has been approved for implementation from 2022/23. One delayed milestone, to develop an integrated approach to impact assessment, is progressing significantly through a Working Group and will be addressed as part of work to mainstream equality (<i>Business Plan 22/23 Objective 4.1</i>).
4.5	Benefits realisation	2	The current approach to benefits realisation is embedded in the Annual Report and Accounts. Internal audit has informed a number of actions to more closely align strategic planning and interdependencies. Two delayed milestones are being progressed with SPA officer engagement with Police Scotland. Police Scotland are currently reviewing their approach to portfolio management and benefits realisation with a view to continually improving their approach. (<i>Business Plan 22/23 Objectives 3.5 and 3.6</i>).
5.1	PS people strategy	1	Agreement for SPA officials to conduct evaluation of prior People Strategy on behalf of PS, with resulting report to be presented to Committee in Jun 2022. One milestone, to influence development of new People Strategy, delayed. Commitment given by Police Scotland to share draft (informed by learning from SPA-led evaluation of previous Strategy) with officials in advance of presentation to People Committee in August 2022.
5.2	Workforce reward and wellbeing	1	Pay negotiations for 2021/22 (officers and staff) completed, with significant planning work completed on fairness and affordability to inform 2022/23 negotiations. A more formal framework established for staff pay negotiation (similar to that for officers). One milestone, to jointly develop officer reward plan, delayed due to dependency on new People Strategy (see 5.1) and protracted 2021/22 pay negotiations. Discussions commenced around potential short, medium and long term objectives. However, focus again shifted to 2022/23 pay negotiations. Influencing more strategic approach to reward will be area of focus for SPA officials in 2022/23.
6.1	SPA share point	1	Delays impacted one milestone which stretched beyond the stated priority to review use and content of SharePoint, six months post-launch, will be addressed in September 2022.
Total		9	

Forward look – business plan 2022/23

- The Authority’s Annual Business Plan for 2022-23 was approved by SPA Chief Executive and presented for discussion at the Authority meeting in March 2022.
- For the first time, the Business Plan includes all areas of the SPA Corporate function that supports the work of the Authority. This approach will improve how we report our performance.
- Our priorities and objectives for 2022/23 are set out in the published plan and an accompanying internal performance reporting framework details milestones.
- Individual objectives have been set for SPA staff aligned to the delivery of the priorities, objectives and milestones, to ensure linkage of roles and responsibilities both to our Business and Corporate Plans.
- Whilst committing to a Business Plan, we are aware of the need for flexibility to respond to new challenges and opportunities. The Business Plan will be reviewed regularly to ensure priorities and objectives are alive to new issues which may impact existing milestones or require new milestones.
- Progress on the delivery of the 2022/23 Business Plan will continue to be reported every quarter to the Audit, Risk and Assurance Committee.

Priority	No. of Objectives	No. of Milestones
1. Contribute to maintaining and enhancing public understanding of policing and trust and confidence in policing in Scotland	4	15
2. Provide timely and professional advice and support to the SPA Board and Accountable Officer on all matters concerning the Authority’s functions and responsibilities	6	23
3. Continuously review and improve the support provided to the Authority’s oversight and promotion of continuous improvement of policing	9	43
4. Ensure the delivery of the Authority’s statutory and public body duties, with a focus on mainstreaming equality	5	36
5. Engage and communicate regularly with our stakeholders	2	12
6. Enhance the Authority’s digital presence and the accessibility of our information to promote our activity	2	8
7. Ensure we value and develop our people and promote and support their wellbeing	6	31
Total	34	168

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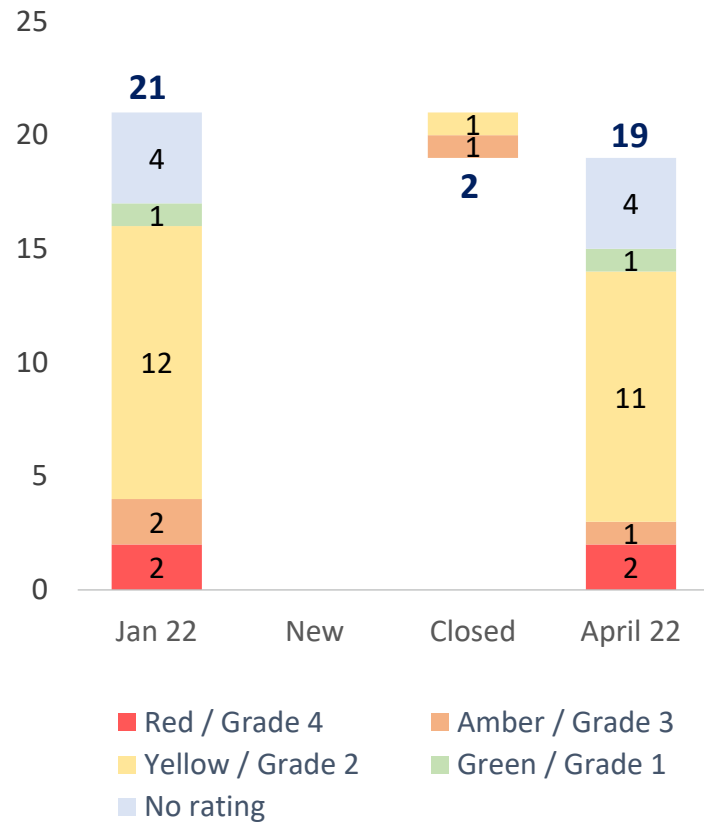
Appendix B

SPA audit and inspection
recommendations update

April 2022

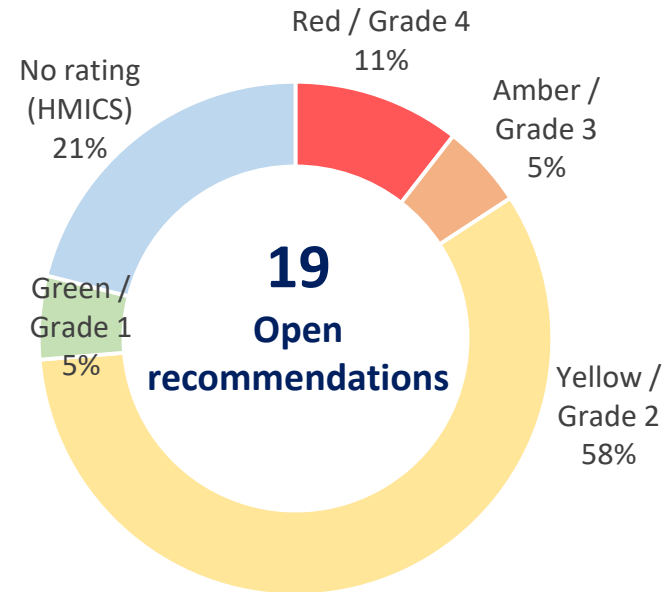
SPA audit and inspection dashboard

Progress update (number of SPA recommendations)



- Two recommendations have been closed.
 - one internal Audit; and
 - one National Records of Scotland.
- The next page provides further detail of the SPA’s tracking of actions against their agreed completion date.

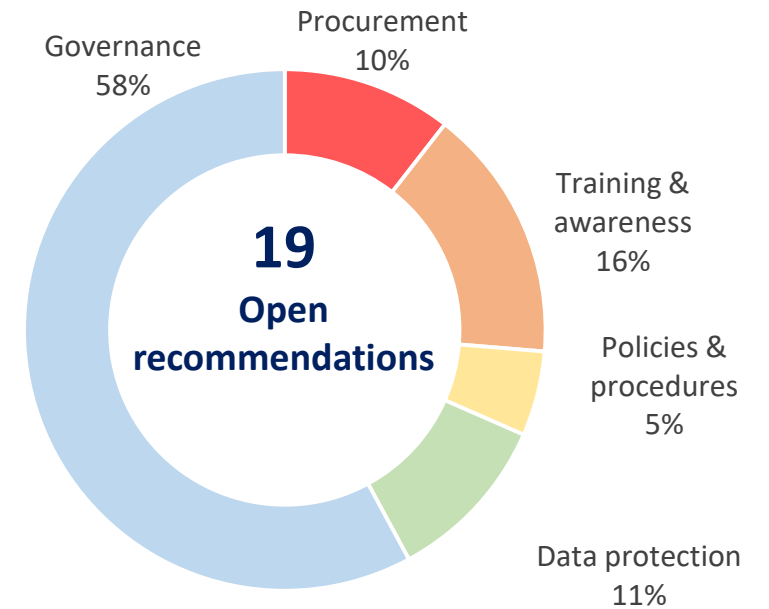
RAG analysis



Note: the recommendations without a rating are HMICS. HMICS do not rate their recommendations and the SPA is considering self-assessing the priority of future HMICS recommendations.

- The largest proportion of actions fall into the yellow (grade 2) category, which indicates moderate risk exposure.
- There are two outstanding red (grade four) recommendations, indicative of very high risk exposure. These relate to the ICO audit of the SPA and will be discharged by the completion of a s83 data sharing agreement between the SPA and Police Scotland.
- This exercise has now been subsumed within the governance review project and further work is required dependant any changes agreed from this review.

Identified theme



- All audit and inspection recommendations are recorded on a central SPA tracking document. This allows SPA to review and identify themes across reports and inspection bodies which may help our analysis and continuous improvement.
- Governance accounts for the largest proportion of improvement actions (58%). Current open recommendations have primarily arisen from HMICS (4) reports and ICO (13).

Further detail on progress

Movement since previous ARAC report

	Jan 2022	New	Complete	April 2022
Internal Audit	3	-	1	2
Audit Scotland	0	-	-	0
HMICS	4	-	-	4
ICO	13	-	-	13
National Records of Scotland	1	-	1	0
Total	21	-	2	19

Actions completed in current financial year and outstanding

	Actions completed (since Jan 22)	Actions outstanding (Apr 22)	Actions outstanding:	
			On target	Overdue
Internal Audit	1	2	-	2
Audit Scotland	-	-	-	-
HMICS	-	4	4	-
ICO	-	13	4	9
National Records of Scotland	1	-	-	-
Total	2	19	8	11

Complete actions

- Internal audit: one recommendation from the Data Protection audit has been closed.
- The single remaining recommendation from National Records of Scotland has been closed in relation to an MOU between SPA and National Archives of Scotland which is now in place.

New actions

- No new actions have been allocated to SPA since the ARAC in January 2022.

Overdue actions

- Internal audit: There are two overdue actions from the Data Protection Internal Audit relating to training and clarification of retention periods on the retention schedule. These actions are expected to be completed by summer 2022.
- ICO: Based on the timescales reported to ARAC in May 2021, nine ICO recommendations are overdue. Below indicates current timescale expectations to discharge the overdue ICO recommendations.

Recommendation Topic/ Mitigation	No of Open Recs	Revised Target Date
Section 83	2	TBC*
Training	3	June 22
Compliance checks	4	June 22
Total overdue	9	

* The discharge of these actions is not within the full control of SPA. Work is continuing as part of the governance review to progress and discharge as soon as possible.

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Appendix C

SPA Corporate Best Value

Progress update

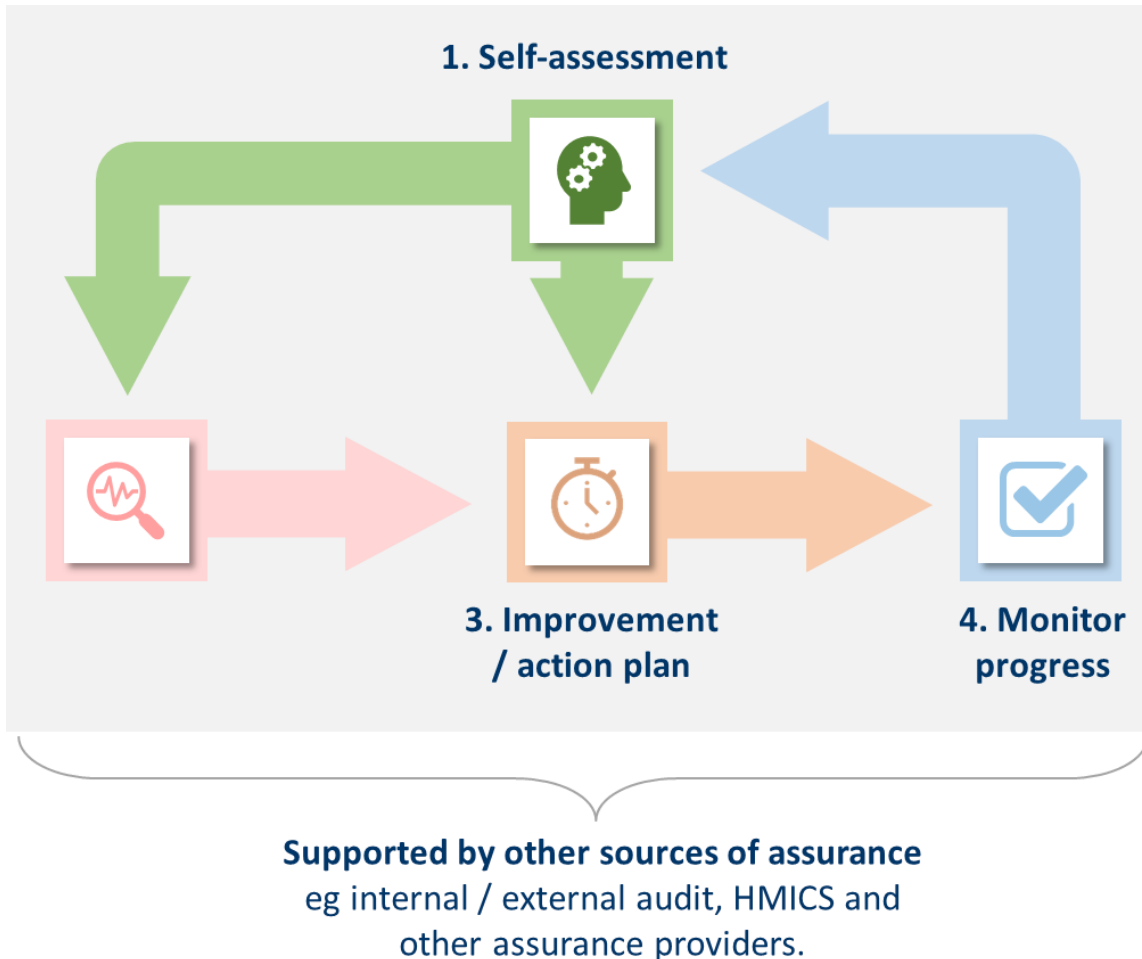
April 2022

Background & progress update

Background

- The Authority has a statutory responsibility to make arrangements to secure Best Value with further duties for the Accountable Officers to achieve Best Value outlined in the Scottish Public Finance Manual (SPFM).
- In July 2021, SPA corporate outlined to the Audit, Risk and Assurance Committee (ARAC) our approach to achieving and demonstrating Best Value. This approach is based on self-assessment using the Scottish Government Best Value Guidance for Accountable Officers, to assess compliance against the principles of Best Value.

Diagram 1: SPA Best Value approach (July 2021, ARAC)



April 2022 progress update

- Since the previous update, SPA has setup an internal Best Value working group with staff from across the service.
- An initial self-assessment has been completed with a consideration of our performance made against each measure being categorised as: fully compliant, partially compliant, not compliant or not applicable
 - For measures that have been assessed as partially or not compliant, actions have been identified to move to full compliance.
 - These actions are largely included within the SPA business plan (2022/23).
- Where appropriate, Audit Scotland Best Value toolkits may be used to support deep dive analysis.
- Next steps will be considered by the SPA Best Value working group.

Best Value self-assessment results

- The following graph illustrates the results of SPA corporates first full self-assessment using the Scottish Government’s Best Value Guidance for Accountable Officers.
- This summary highlights the areas in yellow and red where improvements are required. This will allow the SPA Best Value working group attention to the areas where greatest focus is required. This includes: performance management, equality and sustainability.
- The self-assessment for sustainability has highlighted that work is required to demonstrate compliance in this area. An overall approach to sustainability is required for SPA corporate taking cognisance of the organisation size and also recognising services back received from Police Scotland have sustainability implications.

