



Meeting	Audit, Risk And Assurance Committee
Date	7 November 2023
Location	Online
Title of Paper	Internal Audit Reports
Presented By	Claire Robertson, Risk and Advisory Services Director
Recommendation to Members	For Discussion
Appendix Attached	Appendix A – Decision Making processes – Governance Appendix B – Ill Health Retirements and Injury Appendix C – Biometrics

PURPOSE

To present the Audit, Risk and Assurance Committee (ARAC) with three internal audit reports from the 2023/24 internal audit plan.

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

1 Background

- 1.1 The Internal Audit plan for 2023/24 was approved by the ARAC in January 2023.
- 1.2 The Decision-Making processes – Governance (Decision Making) Audit considers Police Scotland (PS)'s internal governance processes and procedures relating to decision making / governance.
- 1.3 The Ill Health Retirements and Injury (IHR) Audit focuses on the police officers ill health retirement and injury on duty award process.
- 1.4 The Biometrics Audit reviews compliance with the Scottish Biometrics Commissioners Code of Practice on the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland.

2 FURTHER DETAIL ON THE REPORT TOPIC

Decision Making processes – Governance (Decision Making) (Appendix A)

a. Background:

- It was agreed with management and the Audit, Risk and Assurance Committee (ARAC) as part of the 2023-24 internal audit plan that Internal Audit would undertake a review of the decision-making arrangements in place at Police Scotland, this was to include the speed and agility of the decision-making framework.
- The scope of this review was to provide assurance over the design and operational effectiveness of the key controls in decision making in the following areas.
 - Delegated authority
 - Planning
 - Issuing papers
 - Reporting
 - Corporate Committee Services
 - Timeliness & Efficiency

b. Internal Audit Findings:

- BDO is able to provide **Moderate assurance** over the design and the operational effectiveness for Police Scotland's arrangements in place in relation to decision making. Overall, BDO found the control environment has a sound system of

internal control designed to address risks in place with some exceptions.

- Three identified findings are highlighted where processes could be improved upon. One of these was assessed as medium risk and the remaining two were assessed as low risk.
- BDO found that there are opportunities to further improve the design and effectiveness of related controls to ensure timeliness of paper submission and annual planning of content to ensure governance responsibilities are effectively discharged.

c. Summary of Findings of Decision Making Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	1	2
Low	2	2
Total	3	4

- One action (related to the Medium findings) of the four actions has completion date of 31 December 2023. The remaining three actions are scheduled to be implemented by 31 March 2024.

d. SPA Considerations:

- This audit was originally proposed by Police Scotland in order to consider driving efficiency and improvement internally. SPA welcomes the findings and recommendations which are all scheduled to be completed by the end of Q4 2023/24.

Ill Health Retirements and Injury (IHR) (Appendix B)

a. Background:

- It was agreed with management that BDO would undertake a review of the Ill Health Retirement (IHR) and Injury on Duty (IoD) award processes.
- The audit included a review of policies and procedures, the reasonable adjustments process, appeals, an assessment of the extent to which the process is consistently followed, and management reporting arrangements.
- The purpose of this review is to provide management and the Committee with assurance over the design and operational effectiveness of the current controls in place surrounding the ill health retirement (IHR) process, and injury on duty (IoD) pension award process. The review also considers whether there are any areas within the process which cause delay or could otherwise be improved to enhance efficiencies and overall timeliness of achieving a decision on applications or appeals. Through the review, BDO have also engaged, via the Scottish Police Federation, some individuals who have undergone the IHR/IoD processes, to obtain a view on how the overall user experience was perceived, and whether effective and timely communication of key actions and decisions was maintained throughout.

b. Internal Audit Findings:

- BDO is able to provide **moderate assurance** over the design and **limited assurance** over the operational effectiveness of the Scottish Police Authority’s arrangements in place in relation to IHR and IoD awards. Overall, BDO found the design of controls governing the IHR and IoD process were generally sound.
- Six findings has been identified where there is an opportunity for improvement. While it is noted that improvement actions from the ongoing joint review have been implemented in recent months, continued focus is required to ensure processes are wholly robust and efficient, and to ensure arrangements are conducive to a consistently positive experience for users.

c. Summary of Findings of IHR Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	5	12
Low	1	1

Total	6	13
-------	---	----

d. SPA Considerations:

- Concerns were previously raised regarding delays in the ill health retirement and injury on duty processes which was particularly acute as a result of the COVID-19 pandemic.
- This audit was included in the plan for 2023/24 to gain assurance that the concerns have been addressed and assurance on the overall processes. We particularly welcome the engagement, by BDO, with the Scottish Police Federation and individual who have undergone this process to inform this audit.



Biometrics (Appendix C)

a. Background:

- As part of the 2023/2024 internal audit plan for the Scottish Police Authority (SPA), BDO as Internal Auditor perform an audit of compliance with the Code of Practice on the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland, as published by the Scottish Biometrics Commissioner.
- The organisations in scope for this review are:
 - Police Scotland – who are responsible for the acquisition of biometric data and manage the retention and weeding of Criminal Justice DNA, and
 - SPA Forensic Services – who are responsible for managing the retention, use and weeding of all other DNA sample types and all fingerprint types. We note both Police Scotland and SPA FS jointly manage the use of criminal justice DNA.
- The purpose of this audit was to review Police Scotland’s, and SPA Forensic Services’, levels of compliance with the Scottish Biometrics Commissioners Code of Practice.

b. Internal Audit Findings:

- BDO are able to provide **moderate assurance** over the design and operational effectiveness of the arrangements in place to comply with the Scottish Biometrics Commissioners Code of Practice.
- Overall, BDO found the controls governing the acquisition, use, retention and destruction of DNA and fingerprint biometric data to generally adhere with the new Code of Practice.
- Throughout the review, BDO identified seven findings where there is an opportunity for improvement, four assessed as medium and three as low significance.

c. Summary of Findings of Biometrics Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	4	9
Low	3	2
Total	7	11

- BDO have made recommendations regarding Police Scotland and SPA Forensic Services to effectively demonstrate adherence to the Code of Practice when completing the first annual self-assessment, including consideration of the strategy for both internal and external engagement to raise awareness of the new requirements, the intended strategic priorities, and of how biometric data is being managed in a manner which contributes to national outcomes.

d. SPA Considerations:

- SPA welcomes the assurance this internal audit report brings relating to the levels of compliance with the Scottish Biometrics Commissioners Code of Practice.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no specific financial implications from this report, however, the implementation of some actions is likely to require financial resources.

4 PERSONNEL IMPLICATIONS

- 4.1 There are personal implications highlighted particularly in the ill health and injury internal audit report.

5 LEGAL IMPLICATIONS

- 5.1 There are legal implications highlighted as part of the ill health and injury internal audit report.

6 REPUTATIONAL IMPLICATIONS

- 6.1 All of these reports may have reputational implications if the service is unable to address the issues raised or there are reputational consequences from the findings.

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 equalities considerations in the internal audit reports, particularly the ill health and injury report.

10 ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications in this report.

Members are invited to discuss and note the internal audit reports. All recommendations will be subject to regular follow up reporting to this committee.

SCOTTISH POLICE AUTHORITY
DECISION MAKING
INTERNAL AUDIT REPORT - FINAL
OCTOBER 2023

LEVEL OF ASSURANCE:

DESIGN	MODERATE
EFFECTIVENESS	MODERATE

CONTENTS

1. EXECUTIVE SUMMARY 3

2. DETAILED FINDINGS 5

3. OBSERVATIONS 9

4. DEFINITIONS 12

5. TERMS OF REFERENCE 14

6. STAFF INTERVIEWED 15

7. LIMITATIONS AND RESPONSIBILITIES 16

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.

DISTRIBUTION LIST

FOR ACTION	ASSISTANT CHIEF CONSTABLE ALAN SPEIRS	PROFESSIONALISM AND ASSURANCE
	CHIEF SUPERINTENDENT GILLIAN DOCHERTY	HEAD OF GOVERNANCE, AUDIT & ASSURANCE
	SUPERINTENDENT JENNIFER AIRD	STRATEGIC ENGAGEMENT AND CO-ORDINATION
	AUDIT & RISK COMMITTEE	MEMBERS
FOR INFORMATION	JOHN MCNELLIS	HEAD OF FINANCE AUDIT & RISK
	DONNA ADAM	POLICE SCOTLAND AUDIT MANAGER

REPORT STATUS

LEAD AUDITOR(S):	GEMMA MACLEOD
DATES WORK PERFORMED:	2 ND MAY 2023 - 4 TH JULY 2023
ADDITIONAL DOCUMENTATION RECEIVED:	4 TH JULY 2023
DRAFT REPORT ISSUED:	14 TH JULY 2023
MANAGEMENT RESPONSES RECEIVED:	20 TH SEPTEMBER 2023
FINAL REPORT ISSUED:	4 TH OCTOBER 2023



EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

DESIGN	MODERATE	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	MODERATE	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF FINDINGS (SEE APPENDIX I)

SUMMARY OF FINDINGS (SEE APPENDIX I)			# OF AGREED ACTIONS
H	0		0
M	1		2
L	2		2
TOTAL NUMBER OF FINDINGS: 3			

BACKGROUND & SCOPE

It was agreed with management and the Audit, Risk and Assurance Committee (ARAC) as part of the 2023-24 internal audit plan that Internal Audit would undertake a review of the decision-making arrangements in place at Police Scotland, this was to include the speed and agility of the decision-making framework.

Police Scotland has four Core Strategic Boards which are chaired by the Chief Constable; these Boards set and implement strategy for the whole organisation, they are the principal decision-making forums.

Beneath the Core Strategic Boards sit eight Primary Boards which are each chaired by either a Deputy Chief Constable or Deputy Chief Officer. The Primary Boards set and implement strategy in respect of their particular area of focus; they are decision making forums, but any matters of key strategic importance are escalated to a Core Strategic Board.

Also considered as part of this review were the four Portfolio Management Boards which are chaired by a Deputy Chief Constable or Deputy Chief Officer; these Boards are responsible for setting and implementing strategy in their portfolio area.

The scope of this review was to provide assurance over the design and operational effectiveness of the key controls in decision making in the following areas.

- Delegated authority
- Planning
- Issuing papers
- Reporting
- Corporate Committee Services
- Timeliness & Efficiency

CONCLUSION

We have identified three findings, one of these was assessed as medium risk and the remaining two were assessed as low risk. We are able to provide moderate assurance over the design and operational effectiveness of Police Scotland's arrangements in place in relation to decision making.

Specifically, there are opportunities to further improve the design and effectiveness of related controls to ensure timeliness of paper submission and annual planning of content to ensure governance responsibilities are effectively discharged.

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

- ✓ Board meetings are not scheduled to support timely decision making.
- ✓ Police Scotland's governance framework may not be supported by a well-resourced Governance office.
- ✓ Decisions may not be made in a timely and efficient manner.



EXECUTIVE SUMMARY

SUMMARY OF GOOD PRACTICE


- ▶ There is a single reporting template used for Boards across the organisation which means that there is no requirement to rework papers into different formats when moving through the Governance Framework. There is also a set of guidance notes in place which explains how the template should be completed.
- ▶ There is a Corporate Committee Services function in place which provides secretariat services to Primary and Core Strategic Boards.
- ▶ There is an established operating rhythm for the scheduling of meetings whereby meetings are scheduled for a set week over each four-week period to ensure meetings lead into each other and fall in line with quarterly reporting schedules. Meetings are scheduled for a full year in advance and email invites are sent out to ensure members are aware of the timing of meetings well in advance.
- ▶ There is a timeline in place for Core Strategic and Primary Boards which sets the deadline for each step in the process relative to the meeting date for example two weeks before the meeting there is a call for papers.
- ▶ Corporate Committee Services meet with each business area at the end of the financial year to plan for items which will come through internal governance in the next year.

DETAILED FINDINGS



DETAILED FINDINGS


RISK: PAPERS FOR BOARD MEETINGS ARE NOT SUBMITTED AND SHARED IN A TIMELY MANNER.

FINDING 1 - LATENESS OF PAPER SUBMISSION				TYPE
<p>The timeline for Core Strategic and Primary Boards states that papers are to be submitted 7-9 days prior to meetings; a call for papers is issued 2 weeks prior to the meeting and within this call the deadline for papers is stated.</p> <p>There is an ongoing, known issue with papers being submitted late to Boards at all levels. Although this has been flagged to the Management Team and is monitored there is an opportunity for ongoing improvement. We considered a sample of five meetings across Core Strategic Board, Primary Board and Management Board levels and found 43 out of 60 (72%) papers were submitted late.</p> <p>We recognise that because of the nature of policing business some papers cannot adhere to standard business processes because of their critical nature and late submission is unavoidable. Where this was not the case, suggested causes of lateness include delays in getting papers approved due to staff availability.</p> <p>Calls for papers were consistently issued on a timely basis and that there were various reminder emails issued as deadlines for papers approached. On two occasions, the paper pack was shared with a caveat that there were still outstanding papers and that the pack would be reshared once these were received. On one occasion, the paper pack was shared with members two days after the deadline.</p>				EFFECTIVENESS 
IMPLICATION				SIGNIFICANCE
<p>There is a risk that, if papers are submitted late, there is not sufficient time to rigorously quality assure papers. Additionally, there may also be a knock-on effect on the timeliness of sharing papers with Board members which would result in insufficient time for them to read the packs prior to meetings, which may impact their ability to digest information and make effective decisions.</p>				MEDIUM
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Whilst we recognise that the nature of Police Scotland's work means that there may be urgent matters which need to go to Boards, Police Scotland should impose paper deadlines more firmly and only accept late papers with the authorisation of the Board Chair or nominated designate. Unless extenuating circumstances exists, late papers should be deferred to the next meeting of the Board by default.</p>	Police Scotland	Chief Superintendent, Governance, Audit and Assurance	Management accepts the recommendation. A briefing will be prepared for Board Chairs to seek approval for late papers to be accepted and / or deferred. This will be raised at the board meeting agenda pre-brief.	31 December 2023
<p>All Strategic, Primary and Management Boards completes regular self-assessment, one of the areas they should evaluate is the number of papers which are submitted late.</p>	Police Scotland	Chief Superintendent, Governance, Audit and Assurance	Management accepts the recommendation. A formal process will be established at the end-of-meeting review by Corporate Committee Services. This will then be reported back into the Board Chair monthly / quarterly.	31 March 2024



DETAILED FINDINGS


RISK: POLICE SCOTLAND BOARD MEETING CONTENT MAY NOT BE WELL PLANNED. WORK PLANS MAY NOT BE PREPARED FOR POLICE SCOTLAND BOARDS.

FINDING 2 - BOARD WORK PLANS				TYPE
<p>It is important that, as far as possible, Board meeting content is planned in advance to ensure regulatory and mandatory reporting is covered and allow for the most efficient use of resources.</p> <p>Boards do not have specific work plans which outline the planned content of meetings for the year and are regularly reviewed/considered by the Boards. There is a Forward Planner used by Corporate Committee Services which is used to plan known content for Core Strategic and Primary Boards for the year on a progressive, month by month basis.</p> <p>In addition, Management Boards did not consistently have processes in place for forward planning.</p>				<p>DESIGN</p> 
IMPLICATION				SIGNIFICANCE
<p>There is a risk that regulatory and mandatory reporting/items for consideration are missed, however this is mitigated in part by the Forward Planner and the pre-agenda meetings.</p>				<p>LOW</p>
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>An annual work plan is created for each Board which captures the planned content for that particular Board for the upcoming year and distinguishes between planned, cyclical and ad hoc content.</p> <p>The work plans should be reviewed and updated by each Board on a regular basis to allow them to anticipate upcoming items and identify whether there are any known items to be added to the work plan. In line with good practice, we would also suggest an annual sign off of the work plan.</p>	<p>Police Scotland</p>	<p>Chief Superintendent, Governance, Audit and Assurance</p>	<p>Management accepts the recommendation. Workplan development will be subject to a workshop between Corporate Committee Services and Board Chairs (or delegates). We will develop a process to ensure workplans are regularly reviewed whether this is a standing item on the agenda or separate quarterly review with the Chair. We will make an immediate start on this action with a view to introducing workplaces in the new financial year.</p>	<p>31 March 2024</p>



DETAILED FINDINGS

RISK: INFORMATION PRESENTED AT BOARD MEETINGS MAY BE INACCURATE AND INAPPROPRIATE CONTENT.

FINDING 3 - QUALITY ASSURANCE PROCESS				TYPE
<p>It is important that information presented to the Board is of a high quality in order to ensure usefulness for decision making.</p> <p>Whilst there is Quality Assurance undertaken for papers at Core Strategic Board and Primary Board levels, there is no set criteria for what is to be assessed as part of the Quality Assurance process and there is no evidence retained that Quality Assurance has taken place. The ability to undertake Quality Assurance processes can be impacted by the lateness of papers.</p> <p>For each report presented at a Board meeting, it is expected that a Reporting Template is completed and attached to the report. The template requires information about the purpose of the report, the decision requested, the business implications and the governance route amongst other things. Police Scotland has guidance to help staff complete the template.</p> <p>During our sample testing, we found that the Single Reporting Template was not consistently completed in line with guidance, in each of the packs we tested there were examples of missing detail and incomplete sections. We also found one instance where a paper that was escalated to the SLB from the CCB did not reflect this in the governance route section of the report.</p>				<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p> <p>If suitable Quality Assurance processes do not take place due to lack of time or guidance, there is a risk that inaccurate content may be presented at Board meetings.</p>				
				LOW
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
A Quality Assurance Checklist should be created which documents the checks which should take place for each paper. This checklist should be completed and maintained as a record of the Quality Assurance for each pack and should include a check that the Single Reporting Template has been completed fully and appropriately.	Police Scotland	Chief Superintendent, Governance, Audit and Assurance	Management accepts this recommendation. Corporate Committee Services will create a checklist for both meeting 'packs' (which would be retained internally), and papers which would be issued to business areas for their completion when submitting papers.	31 March 2024

OBSERVATIONS



OBSERVATIONS

1. DUPLICATION

As part of this review, we performed sample testing to assess whether there was reporting duplication across the decision-making framework. We found three instances where a paper was presented to two Boards that were at the same level in the governance framework, for example a paper was presented to two Management Boards. On review of the papers, we found that the contents of the papers would impact the work of both Boards, and therefore presenting the paper to the two Boards supported good decision making and was not an unnecessary duplication.

2. SCHEME OF FINANCIAL DELEGATION

During our review of the Scheme of Financial Delegation, we found that the document details that the Police Scotland Chief Financial Officer and the Corporate Finance & People Board recommend the budget before going through the Scottish Police Authority governance framework. The Scheme of Financial Delegation does not detail the fact that the Strategic Leadership Board also reviews and recommends the budget. We recommend that the Scheme of Delegation is updated to reflect that the SLB receive budget reports prior to submission to the SPA Board.

APPENDICES



APPENDIX I: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

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



APPENDIX II: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

The purpose of this review is to provide assurance over the design and operational effectiveness of the key controls in decision making in the following areas:

- Delegated authority
- Planning
- Issuing Papers
- Reporting
- Corporate Committee Services
- Timeliness and Efficiency

KEY RISKS

1. The delegated authority of Boards to make decisions may not be clearly documented.
2. Board meetings are not scheduled to support timely decision making.
3. Police Scotland Board meeting content may not be well planned. Work plans may not be prepared for Police Scotland Boards.
4. Board meeting agendas are not agreed in advance and communicated to relevant parties.
5. Papers for Board meetings are not submitted and shared in a timely manner.
6. Information presented at Board meetings may be inaccurate and inappropriate content.
7. Police Scotland's governance framework may not be supported by a well-resourced Governance office.
8. Decisions may not be made in a timely and efficient manner.

EXCLUSIONS/LIMITATIONS OF SCOPE

The scope of the review is limited to Police Scotland's decision-making processes and does not include SPA's decision-making processes. The scope of the review is detailed under the scope and approach. All other areas are considered outside of the scope for this review.

Our work is inherently limited by sampling the Board packs which are selected for review and therefore will not provide assurance over all decision-making processes within Police Scotland. We are reliant on the honest representation by staff and timely provision of information as part of this review.



APPENDIX III: STAFF INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

ACC ALAN SPEIRS	PROFESSIONALISM AND ASSURANCE	AUDIT SPONSOR
CHIEF SUPERINTENDENT GILLIAN DOCHERTY	HEAD OF GAA	KEY CONTACT
SUPERINTENDENT JENNIFER AIRD	STRATEGIC ENGAGEMENT & GOVERNANCE CO-ORDINATION UNIT	KEY CONTACT
DCC FIONA TAYLOR	PROFESSIONALISM, STRATEGY AND ENGAGEMENT	
DCO DAVID PAGE	CORPORATE SUPPORT	
CHIEF INSPECTOR BRIONY DAYE	STRATEGIC ENGAGEMENT & GOVERNANCE CO-ORDINATION UNIT	
CLAIRE HAILSTONES	COMMITTEE SERVICES MANAGER	
SUZANNE HAYAT		
CLAIRE MCDONALD	CSD BUSINESS MANAGER	
CAITLIN BARRETT		



APPENDIX IV: LIMITATIONS AND RESPONSIBILITIES

MANAGEMENT RESPONSIBILITIES

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

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

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

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

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

LIMITATIONS

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

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

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

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

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF DIGITAL,
RISK AND ADVISORY SERVICES, SCOTLAND

0141 249 5206

Claire.robertson@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 (“the Act”), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.]

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

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.

Copyright © 2023 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk

SCOTTISH POLICE AUTHORITY

ILL HEALTH RETIREMENT AND INJURY ON DUTY

INTERNAL AUDIT REPORT

OCTOBER 2023

LEVEL OF ASSURANCE:

DESIGN	MODERATE
--------	----------

EFFECTIVENESS	LIMITED
---------------	---------

CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>DETAILED FINDINGS</u>	5
3. <u>APPENDIX I: OBSERVATIONS</u>	19
4. <u>APPENDIX II: DEFINITIONS</u>	20
5. <u>APPENDIX III: TERMS OF REFERENCE</u>	21
6. <u>APPENDIX IV: STAFF INTERVIEWED</u>	22
7. <u>APPENDIX V: LIMITATIONS AND RESPONSIBILITIES</u>	23

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.

DISTRIBUTION LIST

FOR ACTION	Head of Workforce Governance
	Workforce Governance Lead
	Deputy Director of P&D
	Head of People Health & Wellbeing
FOR INFORMATION	People Services Manager
	Audit and Assurance

REPORT STATUS

LEAD AUDITOR(S):	Joe Reid
DATES WORK PERFORMED:	26 June 2023 - 7 September 2023
ADDITIONAL DOCUMENTATION RECEIVED:	20 September 2023
DRAFT REPORT ISSUED:	2 October 2023
MANAGEMENT RESPONSES RECEIVED:	19 October 2023
FINAL REPORT ISSUED:	26 October 2023



EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
DESIGN	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	Limited	Non-compliance with key procedures and controls places the system objectives at risk.

SUMMARY OF FINDINGS (SEE APPENDIX II)			# OF AGREED ACTIONS
H	0		0
M	5	<div style="width: 100%; height: 15px; background-color: #FFD700;"></div>	12
L	1	<div style="width: 10%; height: 15px; background-color: #008000;"></div>	1
TOTAL NUMBER OF FINDINGS: 6			

BACKGROUND & SCOPE

It was agreed with management and the Audit, Risk and Assurance Committee as part of the 2023-24 internal audit plan that Internal Audit would undertake a review of the Ill Health Retirement (IHR) and Injury on Duty (IoD) award processes within the organisation.

In both 2020 and 2021, the reduced availability of Selected Medical Practitioners (SMP) qualified to assess applicants, in conjunction with the impact of the Covid-19 pandemic, social distancing requirements on appointments and access to medical records, led to IHR and IoD applications becoming backlogged and therefore increased timescales for applicants to receive a decision. This led to a decrease in the annual number of officers granted ill health retirement during this period, although numbers are now forecast to realign to pre-Covid levels this year. The subject has become increasingly pertinent, having been recently discussed at both the Criminal Justice Committee and Scottish Parliament.

A review of the IHR and IoD process was initiated in 2019, prior to the Covid-19 pandemic. The review was jointly conducted by the Scottish Police Authority and Police Scotland, and in 2022, resource was identified to progress aspects of the review relating to the approach, communication, governance and approval arrangements underpinning the process.

This review identified several opportunities for improvement and remains in progress at the time of writing. As well as monitoring the improvements, it is also anticipated that the Authority will review the existing pension regulations and guidance in conjunction with the relevant bodies; and further engagement on IHR and IoD processes will take place between the Authority and the Scottish Police Federation.

For context, the annual report to the SPA People Committee noted that in 21/22 the average time to progress through the IHR process was around 22 months with an average of 12 officers within the process at any one time. At the close of 22/23, the average time to progress was 7 months, with the average number of officers in the process being 77.

The scope of this audit included a review of policies and procedures, the reasonable adjustments process, appeals, an assessment of the extent to which the process is consistently followed, and management reporting arrangements. Please refer to Appendix III for more details from the terms of reference extract.

PURPOSE

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee with assurance over the design and operational effectiveness of the current controls in place surrounding the ill health retirement (IHR) process, and injury on duty (IoD) pension award process.

Our review also considers whether there are any areas within the process which cause delay or could otherwise be improved to enhance efficiencies and overall timeliness of achieving a decision on applications or appeals.

We also engaged, via the Scottish Police Federation, some individuals who have undergone the IHR/IoD processes, to obtain a view on how the overall user experience was perceived, and whether effective and timely communication of key actions and decisions was maintained throughout.

CONCLUSION

We can provide moderate assurance over the design and limited assurance over the operational effectiveness of the Scottish Police Authority's arrangements in place in relation to IHR and IoD awards.

Overall, we found the design of controls governing the IHR and IoD process were generally sound. We identified six findings where there is an opportunity for improvement, five assessed as medium and one as low significance. While it is noted that improvement actions from the ongoing joint review have been implemented in recent months, continued focus is required to ensure processes are wholly robust and efficient, and to ensure arrangements are conducive to a consistently positive experience for users.

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

- ✓ Suitable reasonable adjustments may not be assessed for each eligible IHR/IoD award applicant, or all such adjustments may not be exhausted before the IHR application process is triggered



EXECUTIVE SUMMARY

SUMMARY OF GOOD PRACTICE

- The policy review process is managed by a dedicated Policy Lead for the department, facilitating the review requirements and process across the different stakeholders. Additionally, a Signed Executive Approval Record is maintained which explains the end-to-end review and edit process required for the SOP and clearly documents the last review and sign-off of the SOP by the responsible individuals.
- The IHR and IoD tracker maintained by HR includes monitoring of the timescales for the process. For each applicant, the tracker includes the total time in the process (in both days and months), time from referral to SMP appointment (in both days and months), and time from Force Medical Advisor (FMA) to SMP appointment (in days and months). Of the IHR cases which resulted in an individual being ill health retired, it was noted that the overall time spent in the process has shortened over time in the main, while time to SMP appointment has also significantly reduced in cases referred over the last 12 months.
- Interviews held indicated that, overall, communication regarding the decision outcome of the IHR and/or IoD application was timely and effective.
- As reported in the May 2023 year-end Health and Wellbeing report to the SPA People Committee, improvements identified as part of the joint review and made to the process since the height of the Covid pandemic have begun to alleviate processing time and numbers of applicants in the process at any one time. The report noted a reduction in the average time to process IHR cases from 22 months in 21/22 to seven months in 22/23, and a reduction in the average number of officers in the process at any one time from 123 in 21/22 to 77 in 22/23.

KEY FINDINGS

Notwithstanding the areas of good practice stated, we identified five findings of medium significance which were as follows:


- The IHR and IoD SOP has not been reviewed since November 2014. We also identified two elements of the SOP which no longer take place in practice.
- We sample tested ten IHR cases and three IoD applications made across the previous 12-month period to test the extent to which procedures were followed consistently and in good time, and to which key outcomes were communicated to applicants. There were five instances where sufficient evidence could not be provided to verify that the procedure had been followed as expected.
- We sample tested three appeals made in respect of IHR and IOB applications across the previous 12-month period to test the extent to which procedures were conducted in a timely and transparent manner. There were three instances where sufficient evidence could not be provided to verify that procedure had been followed as expected.
- Health and Wellbeing reporting to the SPA People Committee would benefit from more context and better understanding could be offered by use of relevant comparatives.
- There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process

DETAILED FINDINGS



DETAILED FINDINGS

RISK: Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.

FINDING 1 - IHR AND IOD PROCEDURE	TYPE
<p>Policies and procedures should be up to date and reflective of current expected practices to govern and control the IHR and IoD processes effectively.</p> <p>The Ill Health Retiral and Injury on Duty (Police Officer) Standard Operating Procedure (SOP) has not been reviewed since November 2014.</p> <p>Through discussions with management, we also identified two elements of the existing 2014 Ill Health Retiral and Injury on Duty (Police Officer) SOP which no longer take place in practice, as follows:</p> <ul style="list-style-type: none"> The SOP outlines that: ‘All requests to refer an officer to the SMP must be approved by the relevant HR Business Partner in the first instance’, and, ‘P&D prepare a report for HR Business Partner to decide as to whether referral to SMP is appropriate..’. As all officers who apply for IHR are entitled to an SMP assessment, the initial review and approval by an HR Business Partner to proceed does not occur. Sample testing of ten cases identified one instance where an officer who was progressed through the IHR process despite their wish to ultimately be retained to undertake adjusted duties. We note officer preference is not the sole determinant of whether they are ultimately retained with amended duties, and they can only request that reasonable adjustments are made. However, an initial review of the application would help to ensure that the outcome of the SMP assessment is clearly documented, and the extent to which reasonable adjustments have already been considered. This would help to filter out any cases where all possible options have not yet been exhausted, and re-direct to the correct next step if appropriate. Discussions with the Scottish Police Federation also reiterated the sentiment that a first step review and approval would help to prevent officers commencing the IHR process prior to all other options being exhausted. While we note that the SMP assessment is a critical step in many circumstances, the distinction between application to IHR versus other possible avenues (such as redeployment) could be made clearer. The SOP outlines that: ‘the Director of P&D will report to the SPA with a recommendation including details of the current numbers of officers on restricted duties and the expected pattern of potential medical retirement cases in the future as these could impact on operational effectiveness.’ While it may remain useful for the Authority to receive such information from a workforce planning perspective, we understand that Police Scotland do not to consider this numerical information in the context of individual cases and therefore, the SOP requires updating to reflect this. 	<p>DESIGN</p> 
IMPLICATION	SIGNIFICANCE
<p>As the SOP has not been subject to recent review, there is a risk that officers and staff may be unaware of current agreed procedure, including key changes to the process arising from the joint review. This could result in key controls not being followed, inefficiencies, or inconsistency across the IHR and/or IoD process which could prolong time spent in the process or lead to wider issues related to officer wellbeing.</p> <p>There is a risk that officers may be progressed through the IHR process when all other options have not yet been exhausted.</p>	<p>MEDIUM</p>



DETAILED FINDINGS


RISK: Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.

FINDING 1 - IHR AND IOD PROCEDURE (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Following the completion of the joint investigation, the IHR and IoD SOP should be updated to reflect current agreed procedure in addition to any actions arising from the joint review which have since been implemented. Following updates being drafted, the IHR and IoD SOP should be formally reviewed and approved for use.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accept this recommendation.</p> <p>Consideration will be given to whether the SOP is required as the IRH / IOD process is governed by very specific regulations. For Ill Health Retirement - (The Police Pension Scheme (Scotland) Regulations 2015). For IoD (The Police Injury Benefit (Scotland) Regulations 2007) . The option of user guide / guidance document may be more appropriate</p>	30 April 2024
2. We recommend management record communications with officers up front on the options available and possible outcomes and clearly document and record when a request for reasonable adjustment is made by an officer, the results of SMP assessment, whether reasonable adjustments were made (or not), and the extent to which all possible reasonable adjustments have been fully considered.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accepts this recommendation.</p> <p>Records do exist of these discussions in different processes such as the absence management process which inevitably is the precursor to IHR process for the majority of cases.</p> <p>Consideration will given to including specific outcomes on reasonable adjustments and asking officers earlier in the process of their preferred outcome (if permanently unfit) i.e. redeployment or IHR.</p>	28 February 2024



DETAILED FINDINGS

RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 2 - IHR AND IOD RECORD KEEPING	TYPE
<p>The IHR and IoD award process procedure should be followed in a consistent and timely manner. This will help to ensure that the process is conducted effectively and efficiently. Records of all actions and correspondence should be maintained to evidence that all duties have been discharged as required by the procedure.</p> <p>We selected a sample of ten IHR cases and three IoD applications made across the previous 12-month period to test the extent to which procedures were followed consistently and in good time, and to which key outcomes were communicated to applicants. The following exceptions were identified:</p> <ul style="list-style-type: none"> • Three instances (IHR) where evidence could not be provided to verify that the officer had been informed in writing as to whether their case had been referred to the SMP, and of the possible outcomes of referral (including the provision of reasonable adjustments or IHR); • One instance (IHR) where evidence could not be provided to verify that the officer had been provided information explaining how to appeal the report received from the SMP if desired; and • One instance (IoD) where the SMP report was provided to the officer 14 days after it's receipt, exceeding the 7-day timescale set per the SOP. Management explained that this was an administrative error from the Police Scotland Team. <p>We also held interviews with seven officers who had been through the IHR and/or IoD process and who volunteered to speak with us via either the Scottish Police Federation or Police Scotland. We have captured some of the overarching themes arising from feedback in the Appendix on page 19. While these observations reflect the feedback obtained only and have not been independently verified, we note that improvements to address the above issues identified with record keeping, along with the changes that have already been implemented within the process as of 1st January 2023, would help to demonstrate that the IHR and IoD procedure is effective and operating as intended.</p>	<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p>	<p>SIGNIFICANCE</p>
<p>There is a risk that the organisation does not achieve the intended outcomes of the process if it cannot sufficiently evidence that the prescribed procedures were followed consistently and in a timely manner, where records including key documents and correspondence are not suitably maintained.</p>	<p>MEDIUM</p>



DETAILED FINDINGS


RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 2 - IHR AND IOD RECORD KEEPING (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Management should evaluate the feasibility of introducing a formal case management system to record, manage, and monitor all individual IHR and IoD applications. Consideration should be given to a system which can provide more automation around tracking case progress and timescales, and can flag to staff where a case has not progressed or has been stagnant for a period of time (eg by setting a pre-determined criteria). A suitable case management system should also allow effective record keeping by acting as a repository for all key documentation, correspondence, and case notes to be stored securely within individual case files.	Police Scotland	Head of People Health and wellbeing	Management partially accepts this recommendation. Management are of the view that existing systems and processes provides reasonable oversight into cases. A case management system, whilst welcomed, would have to be considered in terms of cost/benefit and will be factored in to future development / Investment in a new HR management system.	30 April 2024
2. In the meantime, we recommend spot checks are conducted over a sample of applications on a regular (eg, quarterly) basis to verify that agreed procedure has been followed and all relevant documentation sufficiently retained. Where gaps are noted, these should be rectified within a suitable timeframe.	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation. We will implement spot checks on a quarterly basis to verify that procedures are being followed.	30 April 2024



DETAILED FINDINGS

RISK: Appeals for rejected applications to ill health retirement or injury awards may not be conducted in a timely and transparent manner.

FINDING 3 - APPEALS RECORD KEEPING	TYPE
<p>Appeals for rejected applications to IHR or IoD should be conducted in a timely and transparent manner. Records of all actions and correspondence should be maintained to evidence that all duties have been discharged as required by the appeals procedure.</p> <p>We selected a sample of three appeals made in respect of IHR and IOD applications across the previous 12-month period to test the extent to which procedures were conducted in a timely and transparent manner. The following exceptions were identified:</p> <ul style="list-style-type: none"> • One instance where no evidence could be provided to verify that P&D had provided the officer with the relevant forms for completion within 28 days of receiving the appeal; • One instance where no evidence could be provided to verify that P&D had provided written notification to the officer upon receipt of their appeals forms; and • One instance where evidence could not be provided to verify that P&D provided the officer with all the documents that were submitted to the Medical Appeals Board. <p>Further, whilst three of the seven individuals interviewed expressed that Police Scotland had explained the appeals process and how they may make an appeal, the remaining four interviewees either did not feel that the appeals process had been clearly communicated to them, or they had been made aware of the appeals process only by their Federation representative.</p>	<p>EFFECTIVENESS</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that the organisation cannot sufficiently evidence whether prescribed procedures were followed consistently and in a timely manner, where records including key documents and correspondence are not suitably maintained. Lack of relevant documentation could also lead to Police Scotland being unable to demonstrate that all procedures were properly followed where an officer was to dispute or raise a complaint about their application.</p>	<p>MEDIUM</p>



DETAILED FINDINGS


RISK: Appeals for rejected applications to ill health retirement or injury awards may not be conducted in a timely and transparent manner.

FINDING 3 - APPEALS RECORD KEEPING (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. In line with the recommendation raised on Finding Ref. 2, we recommend management evaluate the feasibility of introducing a formal case management system to record, manage, and monitor all individual IHR and IoD applications, including any related appeals applications. As stated in Finding Ref. 2, a suitable case management system should allow effective record keeping by acting as a repository for all key documentation, correspondence, and case notes to be stored securely within individual case files.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accepts this recommendation</p> <p>Same as Ref.2 (1)</p> <p>Management are of the view that existing systems and processes provides reasonable oversight into cases.</p> <p>A case management system, whilst welcomed, would have to be considered in terms of cost/benefit and will be factored in to future development / Investment in a new HR management system.</p>	30 April 2024
2. We recommend that, as part of the revised process in place from 1st January 2023, the initial meeting between the HR Advisor and Officer should include an explanation of what to expect in the event the application is rejected, and the officer wishes to appeal. A record should be kept to note when this conversation took place and to record any key follow up actions for HR advisors resulting from the meeting.	Police Scotland	Head of People Health and wellbeing	<p>Management accepts this recommendation</p> <p>Information regarding the appeals process is already documented in Outcome Letters and the SOP. We will make sure it is considered when we revise this process.</p> <p>We will update our contact mandate templates to include this information which will also serve as a record of communication.</p>	30 November 2023



DETAILED FINDINGS

RISK: Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/loD award process, and to ensure it is supportive of the wellbeing of applicants.

FINDING 4 - MANAGEMENT REPORTING AND OVERSIGHT	TYPE
<p>The oversight of both the SPA and Police Scotland should be sufficient to scrutinise the effectiveness of the IHR/loD award process, and to ensure it is supportive of the wellbeing of applicants.</p> <p>Internal Audit reviewed the contents of recent Health and Wellbeing reporting to the SPA People Committee on matters pertaining to officer IHR and loD awards. The reports included key metrics on the volume and time taken for processing of IHR/loD cases, however they would benefit from more context and better understanding could be offered by use of relevant comparatives. For example:</p> <ul style="list-style-type: none"> • Our review of a recent quarterly People Committee paper identified that while key statistics were reported on the average number of applicants in the IHR process more than 12 months, and total number of approvals for IHR/IOD, no comparatives such as historical years figures were provided to add meaning and context to these numbers. The previous quarter's comparative had been provided in relation to the number of officers currently in the IHR process, however, more context could be provided to aid understanding of trends. • The year end paper included more context, reporting both the average time to process IHR cases in the year and the average number of officers in the process at any one time versus the same metrics for the previous year. While this indicated that both metrics had decreased since the previous year, again, more context could be provided to determine whether the current average processing time meets the expectations of the SPA, SPF and other key stakeholders using relevant targets or projections. • There is an opportunity to conduct and include relevant analysis on cases which were in progress and completed throughout the previous period. For example, trend and root cause analysis to determine systemic issues or drivers behind trends in IHR case volumes and processing times, as well as relevant analysis on redeployment efforts. This would ensure the SPA People Committee have sufficient oversight of the effective implementation of measures and learnings which may help to prevent IHR, tackle wellbeing matters and ensure successful retention and redeployment across the force as far as possible. Increased analysis may also help to provide additional assurance that efficiencies and benefits from any improvements to the process are being realised in good time. We note an action was taken at the SPA People Committee as of May 2023 to analyse IHR case data with causal factors, insights and trends to be reported going forward. 	<p>EFFECTIVENESS</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that the SPA People Committee may not have sufficient information to allow for the most effective oversight regarding the IHR and loD process and to aid the wellbeing of officers.</p>	<p>MEDIUM</p>



DETAILED FINDINGS

RISK: Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/IoD award process, and to ensure it is supportive of the wellbeing of applicants.

FINDING 4 - MANAGEMENT REPORTING AND OVERSIGHT (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. The quarterly SPA People Committee paper should include sight of at least the last three historical years comparatives for the measures already captured in the report (eg, average number of applicants in process more than 12 months, total number of approvals for IHR and IOD), to allow better understanding and scrutiny of trends and the direction of travel over time.	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation We will include the information recommended within our quarterly paper to SPA People Committee.	30 May 2024
2. The annual SPA People Committee paper should include further comparatives to aid understanding of the measures already captured in the report. For example, for average number of officers in the process at any one time, at least the last three historical years comparatives should be reported. For average time to process IHR cases in the year, comparatives such as target (or projected) processing time should be reported to better understand whether this demonstrates positive performance and meets the expectations of key stakeholders.	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation We will include comparative data within the quarterly paper to SPA People Committee.	30 May 2024



DETAILED FINDINGS


RISK: Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/loD award process, and to ensure it is supportive of the wellbeing of applicants.

FINDING 4 - MANAGEMENT REPORTING AND OVERSIGHT (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
3. Management should continue to analyse IHR case data and report any identified insights and trends to the SPA People Committee as is planned. Root cause analysis may be helpful to identify potential patterns in IHR cases which in turn may help management to understand any systemic issues where remedial action may be required. We also recommend analysis is conducted over redeployment efforts where possible, to understand where redeployment has been most successful and effective.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accepts this recommendation.</p> <p>We will include an analysis of IHR case data in our reports to SPA People Committee as planned.</p> <p>We will consider further analysis to understand potential patterns in IHR cases.</p> <p>Redeployment oversight and effectiveness is an ongoing management responsibility where reasonable adjustments are monitored regularly under Attendance Management and Disability policies. We will expect this to continue and we will not report on separate analysis of redeployment successes. We may consider collecting feedback on redeployment outcomes when we seek officer feedback.</p>	September 2024



DETAILED FINDINGS

RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 5 - FORMAL FEEDBACK				TYPE
Formal feedback channels should be in place to understand the experiences of officers with the IHR and/or IoD process so that improvements can be identified and implemented for future cases.				DESIGN 
There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process.				
IMPLICATION				SIGNIFICANCE
There is a risk that opportunities for improvements within the IHR and/or IoD process are not identified in good time.				MEDIUM
FINDING 5 - FORMAL FEEDBACK (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Formal, structured feedback should be sought from all officers who have been through the IHR and/or IoD process at the closure of their application. Feedback should also be sought from the Scottish Police Federation on a regular basis (eg, twice per year).	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation We will explore ways in which we can seek feedback from officers and SPF and identify the best means of reporting this.	May 2024
2. Feedback should be collated and analysed on a quarterly and annual basis. In particular, the analysis should aim to draw out themes in feedback provided, where officers had either a positive or negative experience. The results of the analysis should be reported to the SPA People Committee along with supporting narrative as required. Formal feedback channels should be implemented with a quarterly lessons learned process from feedback collected on cases completed.	Police Scotland	Head of People Health and wellbeing	We will include feedback within our quarterly reports to SPA People Committee. We will do this quarterly but will not do a separate annual report.	May 2024



DETAILED FINDINGS


RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 5 - FORMAL FEEDBACK (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
3. As above, a lessons learned exercise should be conducted jointly by Police Scotland and the Scottish Police Authority and reported to the SPA People Committee on at least an annual basis, following the feedback received throughout the year. The lessons learned exercise should identify the areas of the process where negative feedback was provided and identify appropriate improvement actions to address these. The status of the improvement actions should be monitored at quarterly SPA People Committee meetings throughout the year.	Scottish Police Authority and Police Scotland	SPA / Head of People Health and wellbeing	We will work with the SPA to introduce a lessons learned approach covering the areas identified in the recommendation.	August 2024



DETAILED FINDINGS

RISK: Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.

FINDING 6 - IHR AND IOD KEY DOCUMENTS				TYPE
<p>The key documents, letters, and forms used within the IHR/loD process should be clearly referenced within the SOP to allow officers and operational staff sufficient oversight into the communications they are going to receive and the administrative tasks they will be expected to complete.</p> <p>Our discussions with management highlighted that the IHR and loD process includes several standard documents, forms, and letters which are used to communicate with officers and for the submission of key information. However, the Ill Health Retiral and Injury on Duty (Police Officer) SOP does not refer to the names of the key documents, forms, and letters to be used at each stage of the process, nor does it include them within an Appendix.</p>				DESIGN 
IMPLICATION				SIGNIFICANCE
There is a risk that staff involved in managing IHR and/or loD processes may not be aware of which documents or templates should be used or when to use them, which may result in the procedure not being followed effectively or efficiently.				LOW
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. The IHR and loD SOP should be updated to reference which letters, forms or other standard templates should be used at the relevant stages throughout the process. An appendix should be added to the SOP which attaches all such templates for staff reference.	Police Scotland	Head of People Health and wellbeing	Management partially accept this recommendation A reference list can be created for all standard letters and templates and will be added to the revised SOP (or new User Guidance Document as per Ref 1 (1)).	April 2024

APPENDICES



APPENDIX I - OBSERVATIONS

OBSERVATION 1 - REASONABLE ADJUSTMENTS

We held interviews with seven individuals who had been through the IHR and/or IoD process to understand the extent to which reasonable adjustments had been assessed and exhausted for them prior to their application. Where reasonable adjustments were applicable, one interviewee responded positively to the modifications that had been made for them while two noted that their line manager had been supportive in ensuring they could continue in their role or an adjusted role. Two interviewees commented that, in their opinion, reasonable adjustments were not made for them, and one interviewee noted that, while some reasonable adjustments had been made, it was their opinion that more could have been done to fully meet their needs in line with their requests. One interviewee commented that they were not made aware of the obligation for reasonable adjustments to accommodate or redeploy them according to their illness. It should be noted that the extent to which reasonable adjustments were made for the above sample of interviewees has not been independently verified by Internal Audit, who tested this using a separate random sample, rather than through self-selected interviewees.

OBSERVATION 2 - APPEALS OUTCOME COMMUNICATION

We selected a sample of three appeals made in respect of IHR and IOD applications across the previous 12-month period to test the extent to which procedures were conducted in a timely and transparent manner.

From the sample testing conducted, there was one instance where the outcome of an appeal was returned 22 days after the appeals hearing had taken place, exceeding the 15-working day timescale with which the Medical Appeals Board should return their decision.

OBSERVATION 3 - COMMUNICATION WITH APPLICANTS

The agreed IHR and IoD process should help ensure that all officers who apply receive the best possible experience of the process, including through effective and timely communication of information relating to their case.

Internal Audit held interviews with seven officers who had been through the IHR and/or IoD process and who volunteered to speak with us via either the Scottish Police Federation or Police Scotland. We have captured some of the overarching feedback below:

- Five interviewees expressed that there was an overall lack of proactive communication, and they had to regularly chase for updates on the status of their application. Some of the interviewee candidates expanded on this, explaining that they felt the process was disjointed and lacked ownership, while another felt they had been excluded from the process outwith the medical assessment stage.
- Similarly, while three individuals were confident they knew how to raise concerns and who to contact with questions, the remaining interview responses indicated that the same had not been made clear to them. Some noted that although they had been assigned a contact within HR, this had not been effective in helping them to receive a timely response to their questions.
- Two of the individuals interviewed expressed satisfaction with the level and quality of communication they received during their IHR and/or IoD process, and one acknowledged that communication had significantly improved later in their process when their case was handed over to a dedicated HR advisor.
- Two of the individuals interviewed noted that the additional administrative burden of the process, while dealing with their physical or mental injury, was a factor which contributed towards poor mental health and a poorer overall experience of the process.

Internal Audit acknowledge that as of 1st January 2023, several process improvements were implemented as a result of the ongoing joint review by the SPA and Police Scotland. These improvements require a dedicated advisor be assigned to each case to act as a single point of contact (including for raising any concerns). The Advisor will arrange an initial meeting with the officer to outline the IHR and IoD process and agree their contact preferences, and for officers already in the process at this date, will make contact to address any existing issues. The improvement actions also include the requirement for the Advisor to signpost to wellbeing support and other available resources, including the Employee Assistance Programme, Scottish Police Federation, Retired Police Officer’s Association (if retired), and Police Care UK. These improvements are likely to drive a better experience for all parties involved in the process.



APPENDIX II: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

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



APPENDIX III: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee with assurance over the design and operational effectiveness of the controls in place surrounding the ill health retirement (IHR) process, and injury on duty (IoD) pension award process.

Our review will also aim to address whether there are any areas within the process which cause delay or could otherwise be improved to enhance efficiencies and overall timeliness of achieving a decision on applications or appeals.

We will also engage, via the Scottish Police Federation, with some of those who have undergone the IHR/IoD processes to obtain a view on how the overall user experience was perceived, and whether effective and timely communication of key actions and decisions was maintained throughout.

KEY RISKS

1. Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.
2. Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.
3. Suitable reasonable adjustments may not be assessed for each eligible IHR/IoD award applicant, or all such adjustments may not be exhausted before the IHR application process is triggered.
4. Appeals for rejected applications to ill health retirement or injury awards may not be conducted in a timely and transparent manner.
5. Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/IoD award process, and to ensure it is supportive of the wellbeing of applicants.

APPROACH

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

We will:

- Gain an understanding of the current procedures through discussions with key personnel, examining existing documentation and building on our knowledge obtained during scoping, as well as the progress made on issues identified during any previous reviews in this area.
- Create a tailored test strategy, aligned to Police Scotland's control framework, in line with Internal Audit's methodology.
- Evaluate noted key controls to confirm whether they adequately address the risks associated with this review through the performance of sample testing, and the review of relevant documentation.
- Identify gaps and weaknesses in the design and operational effectiveness of the internal controls framework.
- Identify inefficiencies in the processes currently in place, and;
- Benchmark processes against comparable size organisations to support any conclusions made and when developing the required recommendations.

EXCLUSIONS/LIMITATIONS OF SCOPE

The scope of our fieldwork will extend to Police Officers only, with other Authority/Police Staff being excluded from scope.

Due to the budget being limited to 35 days, the focus of our testing will be through interviews and walk throughs to assess the design of the controls in place, with sample testing of the operational effectiveness of these controls also completed.



APPENDIX IV: STAFF INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

SCOTTISH POLICE AUTHORITY

Head of Workforce Governance	Audit Sponsor (SPA)
------------------------------	---------------------

Workforce Governance Lead	Audit Lead (SPA)
---------------------------	------------------

POLICE SCOTLAND

Deputy Director of People and Development	Audit Sponsor (Police Scotland)
---	---------------------------------

Head of People Health and Wellbeing	Audit Lead (Police Scotland)
-------------------------------------	------------------------------

People Services Manager	Audit Lead (Police Scotland)
-------------------------	------------------------------

IHR and IoD Co-Ordinator	
--------------------------	--

Senior Finance Business Partner	
---------------------------------	--



APPENDIX V: LIMITATIONS AND RESPONSIBILITIES

MANAGEMENT RESPONSIBILITIES

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

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

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

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

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

LIMITATIONS

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

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

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

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

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF DIGITAL,
RISK AND ADVISORY SERVICES, SCOTLAND

0141 249 5206
claire.robertson@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 (“the Act”), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.]

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

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.

Copyright © 2023 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk

SCOTTISH POLICE AUTHORITY

BIOMETRICS

INTERNAL AUDIT REPORT

OCTOBER 2023

LEVEL OF ASSURANCE:

DESIGN	MODERATE
EFFECTIVENESS	MODERATE

CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>DETAILED FINDINGS</u>	6
3. <u>APPENDIX I: OBSERVATIONS</u>	20
4. <u>APPENDIX II: DEFINITIONS</u>	21
5. <u>APPENDIX III: TERMS OF REFERENCE</u>	22
6. <u>APPENDIX IV: STAFF INTERVIEWED</u>	23
7. <u>APPENDIX V: LIMITATIONS AND RESPONSIBILITIES</u>	24
8. <u>APPENDIX VI: CODE OF PRACTICE</u>	25

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.

DISTRIBUTION LIST		
FOR ACTION - SPA FORENSIC SERVICES	Craig Donnachie	Head of Quality & Assurance
	Gary Holcroft	Head of National Services
	Jonathan Scott	Forensics Lead
	Benjamin Mallinder	Research Development & Innovation Manager
FOR ACTION - POLICE SCOTLAND	ACC Smith	Major Crime & Public Protection
	DCS Suzanne Chow	Specialist Crime
	Gillian Jones	Data Governance Manager
FOR INFORMATION	Audit & Assurance	

REPORT STATUS	
LEAD AUDITOR(S):	Kara Flannigan
DATES WORK PERFORMED:	15 August 2023 - 28 September 2023
ADDITIONAL DOCUMENTATION RECEIVED:	5 October 2023
DRAFT REPORT ISSUED:	11 October 2023
MANAGEMENT RESPONSES RECEIVED:	25 October 2023
FINAL REPORT ISSUED:	26 October 2023



EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)		
DESIGN	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

BACKGROUND

As part of the 2023/2024 internal audit plan for the Scottish Police Authority (SPA), we agreed to perform an audit of compliance with the Code of Practice on the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland, as published by the Scottish Biometrics Commissioner.

The code of practice has been prepared in accordance with the provisions of section 7 of the Scottish Biometrics Commissioner Act 2020, and seeks to promote good practice, transparency and accountability in Scotland by setting out an agreed framework of standards for professional decision-making. It is structured around 12 Guiding Principles and Ethical Considerations to be adhered to when acquiring, retaining, using or destroying biometric data for criminal justice and policing purposes. The Guiding Principles and Ethical Considerations are supported by the National Assessment Framework for Biometric Data Outcomes in Scotland (Appendix VI). Further, it is noted the Assessment Framework is intended to assist more generally in the evaluation of overall direction, execution, and results to help improve independent oversight, governance, and scrutiny.

Following two distinct consultation phases, which included direct consultation with Police Scotland and the Scottish Police Authority, the Code of Practice was formally approved by Scottish Parliament and Scottish Ministers and took legal effect in November 2022. From winter 2023, all applicable bodies must complete an annual self-assessment against the National Assessment Framework quality indicators to demonstrate how they have adhered to the Code of Practice. The timing of this internal audit review would therefore allow an independent assessment of compliance with the Code of Practice, to identify potential gaps, and recommend improvement actions, prior to the self-assessment being completed.

The National Assessment Framework for biometric data outcomes notes that the objective of the self-assessment is to identify and create an Improvement Plan in response to

SUMMARY OF FINDINGS (SEE APPENDIX I)			# OF AGREED ACTIONS
H	-		-
M	4		9
L	3		2
TOTAL NUMBER OF FINDINGS: 7			

identified areas of potential weakness. The framework is designed to support both qualitative and quantitative analysis in the self-assessment and should not be viewed as a tick box exercise.

SCOPE

The guiding principles and Ethical Considerations outlined in the Code of Practice are supported by a National Assessment Framework for Biometric Data Outcomes in Scotland, which will form the basis for this audit.

The organisations in scope for this review are:

- Police Scotland - who are responsible for the acquisition of biometric data and manage the retention and weeding of Criminal Justice DNA,-and
- SPA Forensic Services --who are responsible for managing the retention, use and weeding of all other DNA sample types and all fingerprint types. We note both Police Scotland and SPA FS jointly manage the use of criminal justice DNA.

As outlined in the National Assessment Framework for biometric data, the audit will focus on the six themes of the assessment framework, being outcomes, leadership and governance, planning and process, people, resources, and partnerships.

Refer to Appendix III for more details on the scope as outlined within the terms of reference, and Appendix VI for the full details of the quality indicators that will be considered for each theme of the Scottish Biometrics Commissioner's assessment framework for Biometric data.

PURPOSE

The purpose of this audit was to review Police Scotland's, and SPA Forensic Services', levels of compliance with the Scottish Biometrics Commissioners Code of Practice on the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland.



EXECUTIVE SUMMARY

CONCLUSION

We are able to provide moderate assurance over the design and operational effectiveness of the arrangements in place to comply with the Scottish Biometrics Commissioners Code of Practice.

Overall, we found the controls governing the acquisition, use, retention and destruction of DNA and fingerprint biometric data to generally adhere with the new Code of Practice. However, we identified seven findings where there is an opportunity for improvement, four assessed as medium and three as low significance. We have made recommendations which will enable Police Scotland and SPA Forensic Services to effectively demonstrate adherence to the Code of Practice when completing the first annual self-assessment, including consideration of the strategy for both internal and external engagement to raise awareness of the new requirements, the intended strategic priorities, and of how biometric data is being managed in a manner which contributes to national outcomes.

SUMMARY OF GOOD PRACTICE

We identified the below key areas of good practice from our review:

- ▶ Key documents governing biometric data, including the Biometrics Standard Operating Procedure (SOP) is jointly managed by both Police Scotland and SPA Forensic Services. The Records Retention SOP is managed by Police Scotland. They have been subject to recent review, most recently in September 2022 and December 2021, for each SOP respectively.
- ▶ SPA Forensic Services conducted an in-house gap analysis in October 2022 to the Scottish Biometrics Commissioner’s Code of Practice in order to determine potential gaps in compliance and prepare for the implementation of the new code, which came into force in November 2022.
- ▶ Data maps have been completed in respect of both DNA and fingerprints which document the end-to-end lifecycle and journey of biometric data and are used to identify potential risks, ethical issues or gaps in compliance with policy, and implement corrective actions.

SUMMARY OF KEY FINDINGS

Notwithstanding the areas of good practice stated above, we identified the following findings which have been mapped against the relevant quality indicator from the Code of Practice (National Assessment Framework) as follows:

- The Code requires that strategies, standard operating procedures, and policies are in place for the acquisition, retention, use and destruction of biometric data and samples, and are regularly reviewed; however, our discussions with management noted that there is no overarching Strategy or Policy document across both Police Scotland and SPA Forensic Services.
- The Code requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes, and that performance management enables the demonstration of quality of service and best value. We found that the current reporting arrangements do not clearly articulate how KPIs reported link to strategic priorities or outcomes, and that there is an opportunity to improve performance reporting by including best value considerations.
- The Code requires that engagement with the public and other external stakeholders is an integral part of planning and improving services, that information on biometric data is available in ways that meet community needs, and that performance against outcomes are reported to staff, partners, the public and stakeholders. Management confirmed that there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served. We also identified a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway.
- The Code requires that effective communication and engagement strategies are in place with staff, that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities, and that people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team. Our discussions with management identified that communication and engagement strategies with staff could be improved to keep them better informed of biometric data policy, the code of practice and related developments. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.



EXECUTIVE SUMMARY

SUMMARY OF KEY FINDINGS (Continued)


- The Code requires that data security, community impact, equality impact, and privacy impact assessments are conducted in respect of biometric data and technologies. We identified that a Community Impact Assessment has not been conducted in respect of biometric data and technologies.
- We identified that the Data Interchange Agreement between Police Scotland and the Home Office for the exchange of Criminal Justice DNA data (via the National DNA Database and Scottish Database) is out of date, being valid until February 2022.
- While individual agreements are in place which outline the strategic partnerships for the exchange of DNA and fingerprint biometric data within Scotland, and with other UK and international jurisdictions, there is no overarching policy or strategy governing these arrangements.

DETAILED FINDINGS



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 1 - OUTCOMES: BIOMETRIC STRATEGY & POLICIES				TYPE
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes.</p> <p>Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner).</p> <p>Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities</p>				<p>DESIGN</p> 
IMPLICATION				SIGNIFICANCE
<p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>				MEDIUM
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. We recommend a strategy is developed for the management of biometric data jointly between both SPA Forensic Services and Police Scotland. The strategy should have sufficient breadth in its scope, extending to physical biometric samples, records derived from samples and biometric technologies as a minimum. The strategy should take a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. The strategy should clearly define the key strategic priorities for the management of biometric data across the relevant period and explain how these priorities will contribute to wider outcomes, such as the National Outcomes for Scotland, and the Strategic Police Priorities for Scotland. Each strategic priority should identify actions which will be taken to (continued overleaf)</p>	<p>SPA Forensic Services and Police Scotland</p>	<p><u>Police Scotland</u> SCD - DCS Chow (until biometrics resources appointed)</p> <p><u>SPA Forensic Services</u> FS Chief Operating Officer/FS Biometrics Lead</p>	<p><u>Police Scotland</u> Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.) <u>SPA Forensic Services</u> Recommendation accepted. (Continued overleaf)</p>	<p><u>Police Scotland</u> End of quarter 2 2024/25</p> <p><u>SPA Forensic Services</u> End of Q2 2024/2025</p>



DETAILED FINDINGS


RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 1 - OUTCOMES: BIOMETRIC STRATEGY & POLICIES (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
1. (continued) achieve these priorities and define the indicators which will be assessed to measure the achievement of those priorities. The strategy should be subject to review on a regular basis and published internally and externally.			Overarching Biometrics Strategy to be developed in partnership with Police Scotland with the support of the Police Scotland Strategy and Innovation Team Leading to separate Organisational Strategies and Policies aligned with the different governance arrangements.	
2. We recommend a dedicated policy is developed which governs the acquisition, use, retention and destruction of biometric data jointly across both Police Scotland and SPA Forensic Services. The policy should clearly set out the regulatory environment for biometric data, including the relevant legislation, codes of practice and any other compliance frameworks. The policy should clearly define each of Police Scotland and SPA Forensic Service’s separate and joint responsibilities in respect of the management of biometric data and technologies. The policy should reference all supporting procedures (such as the Biometrics and the Records Retention SOPs) as relevant and note where staff can access these. The policy should be subject to re-review on a regular basis (eg, every three years or earlier where required by change in legislation or other material change).	SPA Forensic Services and Police Scotland	<u>Police Scotland</u> SCD - DCS Chow <u>SPA Forensic Services</u> FS Chief Operating Officer/FS Biometrics Lead/SPA Information Management Lead	<u>Police Scotland</u> Management accepts the recommendation. Delivery of an overarching policy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). <u>SPA Forensic Services</u> Biometrics Policy to be developed in conjunction with Police Scotland in line with the overarching strategy in recommendation 1. Where applicable leading to separate policies taking cognisance of the different governance arrangements.	<u>Police Scotland</u> End of quarter 2 2024/25 <u>SPA Forensic Services</u> End of Q2 2024/2025



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 2 - OUTCOMES: QUALITY INDICATORS				TYPE
<p>Section A4 of the Code of Practice (Appendix VI) requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. Section A7 of the Code of Practice (Appendix VI) requires that performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes.</p> <p>Our review of quarterly performance reporting to the SPA Forensic Services Committee identified that reports included various Key Performance Indicators by category (eg Biology, Volume Crime, Drugs, Fingerprints, Toxicology, etc) monitoring compliance to timescales for delivery of forensic analysis under the crime scene to court room framework. However, the current reporting arrangements do not clearly articulate how the KPIs reported link to any strategic priorities or outcomes.</p> <p>We also identified there is an opportunity to improve performance reporting by including best value considerations and clarifying how reporting links into the overall approach to risk management and continuous improvement.</p>				<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p> <p>There is a risk that achievement of the strategic priorities and outcomes is not regularly assessed in relation to biometric data, and therefore, that issues preventing the achievement of these priorities may not be identified and remediated in good time. Without clear linkage of performance indicators to strategic priorities, there is also a risk that there may be gaps where compliance or performance is not sufficiently monitored at present.</p> <p>Lastly, there is a risk of missed opportunities or failure to obtain best value in relation to biometric data and technologies where this is not considered in performance management practices.</p>				<p>SIGNIFICANCE</p> <p>MEDIUM</p>
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. We recommend clear, measurable, effectiveness and efficiency KPIs are defined which directly link to management’s strategic priorities for biometric data, to monitor the progress with which priorities have been achieved. These indicators should be clearly documented in the biometric strategy, as recommended at Finding 1, and should be incorporated into existing performance reporting.</p>	<p>SPA Forensic Services and Police Scotland</p>	<p><u>Police Scotland</u> SCD - DCS Chow (until biometrics resources appointed)</p>	<p><u>Police Scotland</u> Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed).</p> <p>Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.) (Continued overleaf)</p>	<p><u>Police Scotland:</u> End of quarter 2 2024/25</p>



DETAILED FINDINGS


RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 2 - OUTCOMES: QUALITY INDICATORS (Continued)				TYPE
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
		<u>SPA Forensic Services:</u> FS Chief Operating Officer/FS Biometrics Lead	<u>SPA Forensic Services:</u> Recommendation accepted To be included in the Joint Strategy work outlined in Finding 1 Recommendation 1 Include in next version of FS Performance Framework when appropriate	<u>SPA Forensic Services:</u> End of Q2 2024/2025 Target end of Q3 2045/2025
2. We recommend management liaise with the Scottish Biometrics Commissioner in regard to best value considerations in the management of biometric data, including, the approach to ensuring this is effectively demonstrated within inherent strategies, biometric risk reporting, policies and performance reports.	SPA Forensic Services	FS Chief Operating Officer/FS Biometrics Lead	Recommendation accepted Outline plan to be built from the regular engagement sessions with the Scottish Biometrics Commissioner’s Office and incorporated into the SPA FS Best Value Assessment Plan	Outline plan for end of Q1 2024/2025



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 3 - PLANNING & PROCESS: PUBLIC ENGAGEMENT; LEADERSHIP & GOVERNANCE: PUBLIC PERFORMANCE REPORTING				TYPE
<p>Section C5(a) of the Code of Practice (Appendix VI) requires that engagement with the public, partners and stakeholders is an integral part of planning and improving services. Section C5(b) (Appendix VI) requires that information on biometric data is available in ways that meet community needs and preferences.</p> <p>Section B1(a) of the Code of Practice (Appendix VI) requires that Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated. Section B7 of the Code of Practice (Appendix VI) requires performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders, and that this is used to facilitate continuous improvement.</p> <p>Our discussions with management identified the following exception and areas for improvement in relation to the above sections of the code of practice:</p> <ul style="list-style-type: none"> • It was noted there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public (and other external stakeholders) as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served. • Neither Police Scotland nor SPA Forensic Services have a documented biometric data strategy in place. • There is a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is therefore an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway. 				<p>DESIGN</p> 
IMPLICATION				SIGNIFICANCE
<p>Where there is a lack of effective engagement and consultation with the public and wider community on services relating to biometric data, there is a risk that the needs of external stakeholders are not met. This could prevent adherence with key ethical principles of the Code of Practice including enhancing public safety and public good, respect for the human rights of individuals and groups, and promoting equality.</p> <p>There is also risk that the public does not have a sufficient understanding or awareness of how biometric data is managed in a way that contributes to the strategic priorities of Police Scotland and SPA Forensic Services, and wider national outcomes for Scotland, or the extent to which priorities and outcomes are being achieved and expected timeframes.</p>				MEDIUM
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
1. Please refer to Recommendation 1 at Finding 1, as raised previously.	SPA Forensic Services and Police Scotland	Refer to management response to Finding 1, Recommendation 1.		



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.


FINDING 3 - PLANNING & PROCESS: PUBLIC ENGAGEMENT; LEADERSHIP & GOVERNANCE: PUBLIC PERFORMANCE REPORTING (Continued)

RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
2. We recommend management agree and define a suitable strategy for regular engagement with the public, communities and other external stakeholders, as part of the planning of services relating to biometric data. This approach should be set out within the biometric strategy, in Finding 1, including the frequency and mode of engagement. SPA Forensic Services and Police Scotland could also consider liaising with the Scottish Biometrics Commissioner to agree effective and proportionate approaches to increase public engagement and establish robust channels to facilitate effective communication.	SPA Forensic Services and Police Scotland	<u>Police Scotland</u> SCD - DCS Chow (until biometrics resources appointed) <u>SPA Forensic Services</u> FS Chief Operating Officer /FS Biometrics Lead	<u>Police Scotland</u> Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.) <u>SPA Forensic Services</u> Recommendation Accepted Engagement section to be incorporated into the Strategy Development as per Recommendation 1 Finding 1	<u>Police Scotland</u> End of quarter 2 2024/25 <u>SPA Forensic Services</u> End of Q2 2024/2025
3. Following the development of a biometric strategy which outlines the strategic priorities and how performance against these priorities will be achieved, measured, and monitored, we recommend performance reporting against the desired outcomes is published on a regular basis. Management should consider how performance reporting can be shared with the public in a way that is most meaningful and accessible to enhance public understanding and awareness.	SPA Forensic Services	FS Chief Operating Officer /FS Biometrics Lead	Recommendation Accepted Following on from the Strategy and Policy Development in Finding 1, identify Performance Reporting and include in a future version of the FS Performance Framework	End of Q3 2024/2025
4. Please refer to Recommendation 1 at Finding 5 as raised previously.	SPA Forensic Services and Police Scotland	<i>Refer to management response to Finding 5, Recommendation 1.</i>		



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 4 - PEOPLE: STAFF ENGAGEMENT				TYPE
<p>Section D3 of the Code of Practice (Appendix VI) requires that effective communication and engagement strategies are in place that meet the needs of staff and keep them informed and involved. Section D4 (Appendix VI) requires that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised. Section D5 (Appendix VI) requires people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team.</p> <p>Our discussions with management identified that there has been a lack of a clear engagement strategy or communication with staff to keep them better informed of biometric data policy, the code of practice and related developments, and that this is an area which could be improved. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.</p>				<p>EFFECTIVENESS</p> 
IMPLICATION				SIGNIFICANCE
There is a risk that staff involved in the management of biometric data may not be sufficiently aware of, or understand the new Code of Practice, or other key developments relating to the management of biometric data, and therefore may not adhere to required practice.				MEDIUM
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. As recommended per Finding 1, a biometric strategy should be developed which takes a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. In addition, this should also set out the staff engagement strategy for biometric data. The strategy should identify the key staff bodies for engagement and outline the channels through which staff will receive effective communication, and the regularity of any such communication and engagement. The strategy should also highlight the training that staff will receive to assist them in their role.</p>	SPA Forensic Services & Police Scotland	<p><u>Police Scotland</u> SCD - DCS Suzanne Chow (until biometrics resources appointed)</p> <p><u>SPA Forensic Services</u> FS Chief Operating Officer/FS Biometrics Lead</p>	<p><u>Police Scotland</u> Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed).</p> <p>Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.)</p> <p><u>SPA Forensic Services</u> Recommendation accepted Staff Engagement section to be incorporated into the Strategy Development as per Recommendation 1 Finding 1.</p>	<p><u>Police Scotland</u> End of quarter 2 2024/25</p> <p><u>SPA Forensic Services</u> End of Q2 2024/2025</p>



DETAILED FINDINGS


RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 4 - PEOPLE: STAFF ENGAGEMENT (Continued)				TYPE
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
2. We recommend that management deliver awareness training to all key staff on the biometrics Code of Practice, what it means for their role in practice, and any other relevant developments arising from the Scottish Biometrics Commissioners Act (2020). Attendance at this training session should be monitored and recorded.	SPA Forensic Services & Police Scotland	<u>Police Scotland</u> SCD - DCS Suzanne Chow	<u>Police Scotland</u> Management accepts the recommendation. Delivery approach is linked to Strategy Recommendation (Finding 4 (rec 1)).	<u>Police Scotland</u> Quarter 1 2025/26
		<u>SPA Forensic Services</u> FS Chief Operating Officer/FS Biometrics Lead	<u>SPA Forensic Services</u> Recommendation accepted To be incorporated into the Strategy Development as per Recommendation 1 Finding 1 FS Awareness Training and newsletter to be developed via the FS Biometrics Working Group for FS Staff.	<u>SPA Forensic Services</u> End of Q2 2024/2025 End of Q4 2023/2024



DETAILED FINDINGS


RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 5 - LEADERSHIP & GOVERNANCE: IMPACT ASSESSMENTS				TYPE
<p>Section B3 of the Code of Practice (Appendix VI) requires that data security, community impact, equality impact, and privacy impact assessments are conducted in respect of biometric data and technologies ensuring that ethical and human rights considerations are embedded into operational practice and policy.</p> <p>Following our discussions with management and reviews of the relevant evidence in relation to impact assessments, we identified that a Community Impact Assessment has not been conducted in respect of biometric data and technologies.</p>				<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p> <p>There is a risk that the impacts of processing biometric data on communities may not be identified and mitigated by implementing suitable safeguards and controls if complete impact assessments have not been conducted or updated in recent years. This could lead to risks of non-compliance with data protection requirements and negative reputational impacts for the organisation.</p>				<p>SIGNIFICANCE</p> <p>LOW</p>
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNERS	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. A Community Impact Assessment should be completed in respect of biometric data and technologies, which includes a defined date for the next review.</p>	<p>Police Scotland and SPA Forensic Services</p>	<p><u>Police Scotland</u> SCD - DCS Suzanne Chow</p> <p><u>SPA Forensic Services</u> Police Scotland/FS Chief Operating Officer/FS Biometrics Lead</p>	<p><u>Police Scotland</u> Management partially accepts the recommendation. CIAs to be considered going forward where appropriate and a review of existing technologies to identify any that may benefit from a retrospective review. Assessment to form part of PS Biometric Strategic Plan, (to be drafted once Biometrics resources appointed).</p> <p><u>SPA Forensic Services</u> Recommendation partially accepted In partnership with Police Scotland will support the development of Community Impact Assessments for new technologies. Will also review existing technologies to identify if there are any that may require a Community Impact Assessment</p>	<p><u>Police Scotland</u> End of quarter 4 2024/25</p> <p><u>SPA Forensic Services</u> End of Q4 2024/2025</p>



DETAILED FINDINGS


RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 6 - PARTNERSHIPS: AGREEMENTS				TYPE
<p>Section F1 of the Code of Practice (Appendix VI) requires that there is an agreed vision, purpose and objectives for partnership work involving biometric data or technologies that supports the delivery of national outcomes for Scotland.</p> <p>We identified that the Data Interchange Agreement between Police Scotland and the Home Office for the exchange of Criminal Justice DNA data (via the National DNA Database and Scottish Database) is out of date, being valid until February 2022.</p>				<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p> <p>There is a risk that potential changes to the terms are not clearly captured and documented within the existing partnership agreement, and therefore management may not have visibility of the latest agreed terms.</p>				<p>SIGNIFICANCE</p> <p>LOW</p>
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. We recommend Police Scotland liaise with the Home Office to agree and obtain an updated Data Interchange Agreement for the exchange of Criminal Justice DNA data between the Scottish and National Database.</p>	<p>Police Scotland</p>	<p>SCD - DCS Suzanne Chow</p>	<p>Management accepts the recommendation. To be raised at relevant Home Office forum.</p>	<p>End of October 2024</p>



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 7 - PARTNERSHIPS: STRATEGIC PARTNERSHIP ARRANGEMENTS				TYPE
<p>Section F2 and F3 of the Code of Practice (Appendix VI) require that strategic partnership arrangements for the exchange of biometric data for policing and criminal justice purposes within Scotland, and with other UK and international jurisdictions, prioritise and manage shared opportunities and risks. Section F4 (Appendix VI) requires that the nature and extent of financial investment in shared UK biometric databases maintained for policing and criminal justice processes is understood and supports the delivery of policing priorities, justice priorities and/or national outcomes for Scotland. Lastly, Section F6 (Appendix VI) requires that partnership exchange of biometric data supports effective service delivery and outcomes for communities and that the impact and outcome of partnership activity is measured and understood.</p> <p>While individual agreements are in place which outline the strategic partnerships for the exchange of DNA and fingerprint biometric data within Scotland, and with other UK and international jurisdictions, there is no overarching policy or strategy governing these arrangements. It may be beneficial to develop clear guidance on the role of strategic partnerships in the sharing of biometric data. Such a policy could help to more clearly define the shared opportunities and risks, and how these will be prioritised and managed. A wider strategy or policy on strategic partnerships would also help to clearly identify each partnership, its overall purpose, the governance and reporting channels relating to each, the arrangements for monitoring the success of these partnerships, and the role strategic partnerships are expected to play in delivering positive outcomes for communities. This would also ensure the nature and extent of financial investment in shared UK biometric databases for policing and criminal justice is understood, including how this investment supports the delivery of policing and justice priorities, and of the national outcomes for Scotland.</p>				<p>EFFECTIVENESS</p> 
IMPLICATION				SIGNIFICANCE
<p>There is a risk that management is not sufficiently clear on the role partnerships play in achieving the strategic priorities on biometric data, or how achievement through partnerships is accurately measured and monitored. There may also be a lack of visibility of other factors such as the shared opportunities, shared risks, extent of financial investment in shared databases, which could reduce the quality of decision making in relation to shared biometric data and technologies.</p>				LOW
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. We recommend the role of strategic partnerships is formally considered and defined as part of an overarching biometric strategy (as recommended at Finding 1). The strategy for data sharing partnerships should identify key partners, what data is shared, the overall purpose of the data sharing, financial investment in shared databases (and how each agreement and associated investment is expected to contribute to service quality/community or public good/the strategic priorities for the management of biometric data) and the governance and reporting channels of each partnership. (Continued overleaf)</p>	<p>SPA Forensic Services and Police Scotland</p>	<p><u>Police Scotland</u> SCD - DCS Chow (until biometrics resources appointed)</p>	<p><u>Police Scotland</u> Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.) (Continued overleaf)</p>	<p><u>Police Scotland</u> End of quarter 2 2024/25</p>



DETAILED FINDINGS

RISK: POLICE SCOTLAND AND/OR SPA DOES NOT COMPLY WITH THE REQUIREMENTS OF THE ASSESSMENT FRAMEWORK QUALITY INDICATORS, IN RELATION TO THE ACQUISITION, USE, RETENTION AND DESTRUCTION OF BIOMETRIC DATA.

FINDING 7 - PARTNERSHIPS: STRATEGIC PARTNERSHIP ARRANGEMENTS (Continued)				TYPE
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. (Continued) The strategy should clearly identify the mechanisms through which the success of each strategic partnership will be assessed and monitored to ensure the outcomes are being achieved.	SPA Forensic Services and Police Scotland	<u>SPA Forensic Services</u> FS Chief Operating Officer/FS Biometrics Lead	<u>SPA Forensic Services</u> Recommendation accepted Strategic Partnerships section to be incorporated into the Strategy Development as per Recommendation 1 Finding.	<u>SPA Forensic Services</u> End of Q2 2024/2025

APPENDICES



APPENDIX I - OBSERVATIONS

OBSERVATION 1 - OUTCOMES: PUBLISHING OF BIOMETRIC DATA ANALYSIS AND COMPARISON

Section A2 (a) and (b) of the Code of Practice (Appendix VI) require that there are measures in place to monitor the outcomes from biometric data analysis and comparison, and that such data is published and updated on a regular basis to promote public understanding and awareness.

While statistical information is publicly reported each month on arrestee Criminal Justice DNA via the SPA website, our discussions with management identified that efforts are underway to improve the reporting of biometric data analysis to aid the wider understanding and awareness of the public and other external stakeholders (as per indicator A2 of the National Assessment Framework).

This is an opportunity for improvement which Police Scotland and SPA Forensic Services are aware of, having received a similar recommendation from a recent thematic review by the Scottish Biometrics Commissioner, and steps are being taken to increase the extent of such reporting via the Biometrics Working Group.

OBSERVATION 2 - PLANNING & PROCESS: COMPLAINTS PROCEDURE

Section C6 of the Code of Practice (Appendix VI) requires that there are effective complaints procedures, which include a commitment to investigate and resolve complaints within a defined time limit. This information is used to improve services.

Through our key document review, we identified that the Police Scotland Complaints Procedure was last updated in 2018 and may be overdue for review.

OBSERVATION 3 - RESOURCES: FINANCIAL STRATEGIES

Section E3 of the Code of Practice (Appendix VI) requires that there is a clearly aligned financial strategy, financial management and governance processes for biometric databases and technologies which include risk assessment and transparent reporting.

While we note the benefits and cost implications of new biometric technologies or databases are assessed as part of the investment decision process, and the SPA Forensic Services strategy briefly discusses financial sustainability and overall budgets for the Forensics organisation, the financial strategy for biometric databases and technologies specifically could be more transparent. For example, financial strategy and management of biometric data could be addressed as part of an overarching biometrics strategy (as recommended in Finding 1). This would help to ensure effective communication with internal and external stakeholders on the expected scale of financial investment and priorities for allocating budgets to biometric data and technologies across the period, and how this financial strategy would support the achievement of strategic objectives.

OBSERVATION 4 - PEOPLE: EVALUATION OF TRAINING

Section D7 of the Code of Practice (Appendix VI) requires that the impact that the investment in training and development has had on the performance and service delivered is evaluated.

Our discussions with management identified that there has been no evaluation exercise to assess the extent to which investments in training and development have impacted performance and service delivery thus far. Once a suitable period has lapsed following the delivery of awareness training as recommended at Finding 7, it may be an appropriate time to conduct an evaluation exercise to determine the value derived from investments in training, and whether training has provided the intended benefits.



APPENDIX II: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation’s overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation’s overall internal control framework.	Non compliance and/or compliance with inadequate controls.

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



APPENDIX III: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

The purpose of this audit is to review the Scottish Police Authority’s level of compliance with the Scottish Biometrics Commissioners Code of Practice on the acquisition, retention, use and destruction of biometric data for criminal justice and police purpose in Scotland.

KEY RISKS

- Police Scotland does not comply with the requirements of the Assessment Framework Quality Indicators, in relation to the acquisition of biometric data.
- SPA does not comply with the requirements of the Assessment Framework Quality Indicators, in relation to the use, retention and destruction of biometric data.

SCOPE

The organisations in scope for this review are:

- Police Scotland - covering the acquisition of biometric data; and
- Scottish Police Authority - covering the retention, use and destruction of biometric data.

As outlined in the National Assessment Framework for biometric data, the audit will focus on the following;

- Outcomes (Results) - which includes a review of the strategies, standard operating procedures (SOPs) and policies to the acquisition, retention, use and destruction of biometric data and samples that are regularly reviewed, with governance arrangements in place to monitor and report on outcomes
- Leadership and governance - The principles of lawfulness, proportionality and necessity are embedded in leadership and governance regimes, which promote a culture of effectiveness, efficiency and sustainability.
- Planning and process - Organisational structures, strategies, policies, plans and processes are in place for the management of biometric data. Changes to the way in which biometric data or technologies are managed takes place through a structured process.
- People - Staff working with biometric data and technologies have the skills and competencies to deliver on agreed outcomes and priorities.
- Resources - Investment decisions in biometric data and technologies align to strategy. Organisations collecting biometric data for criminal justice and policing purposes in Scotland have the resources to manage and control Scottish biometric data in accordance with Scottish legislation, operational policies and relevant Codes of Practice.
- Partnerships - The Vision, purpose and objectives for partnership work involving biometric data or technologies is defined, with partnership arrangements in place for prioritising and managing shared risks and opportunities.

Refer to Appendix VI for the full details of the quality indicators that will be considered for each theme of the Scottish Biometrics Commissioner’s assessment framework for Biometric data.

APPROACH

For each section in the assessment framework, we will interview key stakeholders and obtain and review supporting documentation to determine current levels of compliance with the framework. Refer to Appendix VI for the details of the quality indicators that will be considered for each theme of the Scottish Biometrics Commissioner’s assessment framework for Biometric data.

EXCLUSIONS

To avoid duplicating the work of the recently completed work Commissioner regarding the existing review regarding the upcoming thematic review of images, and to biometric data relating to vulnerable persons and children, this audit will specifically focus on the data lifecycle of fingerprints and DNA only. It should also be noted that paragraph 69 of the Code states, that to comply with the Code, Police Scotland, SPA and PIRC must also comply with the provisions of the Data Protection Act (DPA), the UK General Data Protection Regulations (UK GDPR) and the Law Enforcement Provisions of the SPA 2018 (Part 3), this audit will not focus on the Police Scotland and SPA’s overall compliance with these regulations in relation to biometric data.



APPENDIX IV: STAFF INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

SPA FORENSIC SERVICES

Head of Quality & Assurance	AUDIT SPONSOR
Head of Change & Development	
Head of National Services	
Forensics Lead	
Research Development & Innovation Manager	

POLICE SCOTLAND

ACC Major Crime & Public Protection	AUDIT SPONSOR
DCS Specialist Crime	
Data Governance Manager	



APPENDIX V: LIMITATIONS AND RESPONSIBILITIES

MANAGEMENT RESPONSIBILITIES

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

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

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

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

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

LIMITATIONS

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

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

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

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

APPENDIX VI: CODE OF PRACTICE (NATIONAL ASSESSMENT FRAMEWORK QUALITY INDICATORS)

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
A. Outcomes (Results) - statements and self-assessment checklist	A1	a. Strategies, Standard Operating Procedures (SOPs), and policies are in place for the acquisition, retention, use and destruction of biometric data and samples, and are regularly reviewed.
		b. The outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes.
	A2	a. There are measures in place to monitor the outcomes from biometric data analysis and comparison. For example, data on Criminal Justice (CJ) Profiles added and removed, the matching of CJ Profiles to Crime Scene Profiles to assist crime solvency, data on crime scene match rates etc.
		b. Such data is published and updated on a regular basis to promote public understanding and awareness.
	A3	a. The demand for the acquisition of biometric data through criminal justice sampling following arrest, and the demand from the creation of biometric samples derived from crime-scene materials are monitored and understood.
		b. The information is used to make improvements in the way services are prioritised, resourced and delivered.
	A4	There are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. For example, the utilisation of complex DNA analysis and interpretation to support or discount investigative hypotheses.
A5	Evidence and measures collected as part of a comprehensive performance management framework are compared with relevant benchmarks and trends, are appropriately segmented by biometric data category, (for example fingerprints, DNA, photographs) and are used to understand strengths and areas for improvement.	
A6	Qualitative measures are in place to assess low volume but high value outcomes. For example, to adequately capture the value of advanced DNA profiling technology and tangible outcomes in terms of offering powerful new insights to current or cold case investigations.	
A7	Performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes.	

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
B. Leadership and governance - statements and self-assessment checklist	B1	a. Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated.
		b. The principles of lawfulness, proportionality and necessity are embedded in the leadership and governance regimes in pursuit of national outcomes
	B2	a. Leaders promote a culture of effectiveness, efficiency and sustainability and drive and support change, improvement, and best value having considered relevant data and emerging trends.
		b. A culture of integrity, fairness, respect, and the protection of human rights is applied to leadership and governance considerations.

APPENDIX VI: CODE OF PRACTICE (NATIONAL ASSESSMENT FRAMEWORK QUALITY INDICATORS)

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
B. Leadership and governance - statements and self-assessment checklist	B3	Data security, community impact, equality impact, and privacy impact assessments are conducted in respect of biometric data and technologies ensuring that ethical and human rights considerations are embedded into operational practice and policy.
	B4	a. Leaders actively build, support, and participate in strategic partnerships including UK leadership, governance, and oversight arrangements for biometric and forensic data.
		b. Governance arrangements are in place to ensure that Scottish law and policy is applied to the governance of Scottish biometric data collections when aggregated to UK biometric databases.
	B5	There are clear governance and accountability arrangements for the organisation in relation to biometric data that hold leaders to account for delivering services effectively and efficiently
	B6	There is effective, objective, and transparent scrutiny that allows challenge of strategy and policy implementation, decision making and performance.
	B7	Performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders. This is used to facilitate continuous improvement.

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
C. Planning and process - statements and self-assessment checklist	C1	a. There are organisational structures, strategies, policies, plans and processes in place for the management of biometric data.
		b. The acquisition, retention, use and destruction of biometric data is based in law and where legal gaps exist it otherwise adheres to the Code of Practice developed by the Scottish Biometrics Commissioner.
		c. Planning and processes support the delivery of desired outcomes effectively and efficiently.
	C2	Key processes (including statutory duties) are mapped, reviewed, and improved. These consider the impact they may have on other areas of the organisation or other organisations, including processes undertaken in partnership.
	C3	A culture of innovation, learning and improvement is promoted by identifying internal and external risk factors and good practice that could impact upon the delivery of outcomes and priorities. Information is shared widely to facilitate improvement.
	C4	a. Changes to the way that biometric data or technologies is managed takes place through a structured process to ensure the defined impact and benefits from improvement actions are realised at an appropriate pace.
		b. The reliability of biometric technologies capable of automated search and comparison are validated and accredited.
	C5	a. Engagement with the public, partners and stakeholders is an integral part of planning and improving services.
b. Information on biometric data is available in ways that meet community needs and preferences.		

APPENDIX VI: CODE OF PRACTICE (NATIONAL ASSESSMENT FRAMEWORK QUALITY INDICATORS)

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
C. Planning and process - statements and self-assessment checklist		c. Safeguards and special arrangements are in place when collecting biometric data from children, young people, and vulnerable persons.
	C6	There are effective complaints procedures, which include a commitment to investigate and resolve them within a defined time limit. This information is used to improve services.
	C7	There are effective quality assurance and audit processes for biometric data sets and corresponding sample capture techniques to support learning and continuous improvement.

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
D. People - statements and self-assessment checklist	D1	There are appropriate structures and processes in place to support core values and ensure that staff working with biometric data and technologies have the skills and competencies required to deliver on agreed outcomes and priorities.
	D2	a. A culture of equality and fairness, social responsibility and contribution to wider community wellbeing is promoted and encouraged.
		b. Staff working with biometric data and technologies are familiar with the concept of unconscious bias, and understand how the use of data can impact on equalities, ethical, human rights and privacy considerations
	D3	Effective communication and engagement strategies are in place that meet the needs of staff and keep them informed and involved.
	D4	People acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised.
	D5	People are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team.
	D6	a. Systems for staff working with biometric data and technologies are quality assured, and/or are externally validated or accredited.
		b. People's performance is reviewed, and appropriate training and development opportunities provided, including induction processes and refresher training.
D7	The impact that the investment in training and development has had on the performance and service delivered is evaluated.	

APPENDIX VI: CODE OF PRACTICE (NATIONAL ASSESSMENT FRAMEWORK QUALITY INDICATORS)

National Assessment Framework Quality Indicators for Biometric Data

SCOPE AREA	REF	QUALITY INDICATORS
E. Resources - statements and self-assessment checklist	E1	Investment decisions in biometric data and technologies align to strategy and are subject to the production of robust business cases which are appropriately prioritised and scrutinised through internal and external governance. Business cases have clearly articulated benefits which can be measured as part of performance reporting.
	E2	Organisations collecting biometric data for criminal justice and policing purposes in Scotland have the resources to manage and control Scottish biometric data in accordance with Scottish legislation, operational policies, and any Codes of Practice in terms of its use. This should include mechanisms to control the quality and use of that data when aggregated to shared UK databases such as IDENT1, NDNAD and PND.
	E3	There is a clearly aligned financial strategy, financial management and governance processes for biometric databases and technologies which include risk assessment and transparent reporting.
	E4	Information and intelligence are managed appropriately, and staff have access to the information they require to make evidence-based decisions and deliver effective, efficient, and improving services.
	E5	Biometric data is effectively protected and made available securely to appropriate and relevant people and partners in accordance with privacy laws including UK GDPR, the Data Protection Act 2018, and guidance from the UK Information Commissioner (ICO) on the processing of biometric data for law enforcement purposes. Data sharing with other agencies complies with the ICO Code of Practice on Data Sharing.
	E6	The benefits, opportunities, and risks of using digital technologies are understood. Technology is used effectively and efficiently to support operational strategy, manage resources and assets, and support and improve services.
	E7	Accredited techniques in forensic science are adequately resourced to enhance forensic and biometric data capability and integrity, and to unlock value in accordance with the established crime scene to court model in Scotland.

APPENDIX VI: CODE OF PRACTICE (NATIONAL ASSESSMENT FRAMEWORK QUALITY INDICATORS)

National Assessment Framework Quality Indicators for Biometric Data		
SCOPE AREA	REF	QUALITY INDICATORS
F. Partnerships - statements and self-assessment checklist	F1	There is an agreed vision, purpose and objectives for partnership work involving biometric data or technologies that supports the delivery of national outcomes for Scotland.
	F2	Strategic partnership arrangements for the exchange of biometric data for policing and criminal justice purposes within Scotland prioritise and manage shared opportunities and risks.
	F3	Strategic partnership arrangements for the exchange of Scottish biometric data with other UK and international jurisdictions prioritise and manage shared opportunities and risks.
	F4	The nature and extent of financial investment in shared UK biometric databases maintained for policing and criminal justice processes is understood and supports the delivery of policing priorities, justice priorities and/or national outcomes for Scotland.
	F5	Effective governance arrangements are in place to manage, deliver, and review partnerships and progress against shared outcomes and priorities.
	F6	Partnership exchange of biometric data supports effective service delivery and outcomes for communities. The impact and outcome of partnership activity is measured and understood.
	F7	The exchange of Scottish biometrics data contained within UK policing databases such as IDENT1, NDNAD or PND with non-policing functions of the Home Office has a clear legal basis in Scotland, and agreed data control mechanisms determine the purpose, means, and safeguards, for the exchange and processing of sensitive personal data.

FOR MORE INFORMATION:

Claire Robertson, Head of Digital and Risk
Advisory Services, Scotland

0141 249 5206
claire.Robertson@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 (“the Act”), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.]

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

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.

Copyright © 2023 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk