SCOTTISH POLICE
AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Agenda Item 2.3

Meeting	Audit, Risk and Assurance Committee
Date	**2 August 2023**
Location	**By video-conference**
Title of Paper	**SPA Audit and Improvement Recommendations Update**
Presented By	**John McNellis, Head of Finance, Audit and Risk**
Recommendation to Members	**For discussion**
Appendix Attached	**Appendix A - SPA Business Plan – Progress Summary** **Appendix B - SPA audit and inspection recommendations**

PURPOSE

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

- Progress against the SPA business plan (2023/24); and
- Open recommendations from all SPA corporate audit and inspection activity.

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

1.   BACKGROUND

1.1   The SPA Corporate Strategy 2023-26 and supporting Implementation Plan 2023-26 was approved by the Board in March 2023. The plan outlines five strategic outcomes linked to 147 actions underpinned by 481 milestones to aid tracking of delivery.

1.2   Progress against completion of the corporate strategy milestones is reported to ARAC on a quarterly basis.

1.3   Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through a single audit and improvement recommendations tracking document which will shortly be replaced by 4Action.

1.4   In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.

2.   FURTHER DETAIL ON THE REPORT TOPIC

2.1   In Q1 2023/24 79 of the corporate strategy 79 milestones where due to be achieved; 75 of these milestones were achieved (95%).

2.2   Since the last report to ARAC there has been no new audit recommendations identified for SPA Corporate.

2.3   In April 2023 HMICS published their Assurance Review of the Scottish Police Authority Forensic Toxicology Provision. There are a total of twenty five recommendations arising from this review. The majority are to be jointly actioned by various parties. Eight recommendations include actions for SPA corporate to address.

2.4   Action plans to address the recommendations have been developed in collaboration with Police Scotland and Forensic Services and have recently been approved by HMICS.

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

4   PERSONNEL IMPLICATIONS
4.1   There are no specific personnel implications associated with this paper.

5   LEGAL IMPLICATIONS
5.1   There are no specific legal implications associated with this paper.

6   REPUTATIONAL IMPLICATIONS
6.1   There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness with which the recommendations are addressed.

7   SOCIAL IMPLICATIONS
7.1   There are no social implications associated with this paper.

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

9   EQUALITIES IMPLICATIONS
9.1   There are no equality implications associated with this paper.

10   ENVIRONMENT IMPLICATIONS
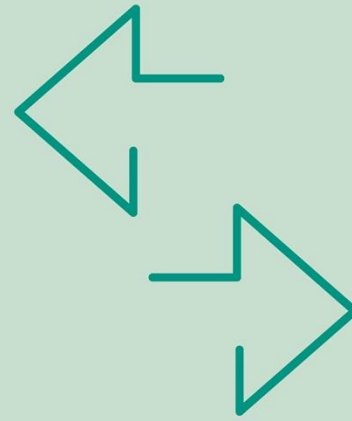10.1   There are no environmental implications associated with this paper.

RECOMMENDATIONS

Members are requested to note the updates provided.

Appendix A
SPA Corporate Strategy
(2023-2026)
Progress summary - Q1 2023/24

SCOTTISH POLICE
AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Progress summary

- The Corporate Strategy for 2023-26 sets out the role and responsibilities of the Scottish Police Authority, the five outcomes we seek to achieve and high-level activities designed to achieve them.

- A more detailed Implementation Plan for the period underpins this Strategy. There are **33 activities** detailed in the Implementation Plan which will be tracked to support performance reporting.

- Specific milestones and measures related to achieving this Strategy are continually developed and monitored by the corporate team and SMT.

- This update reflects progress against the **quarter one** reporting period.

- **79 milestones** were due to be completed by Q1 2023/24.

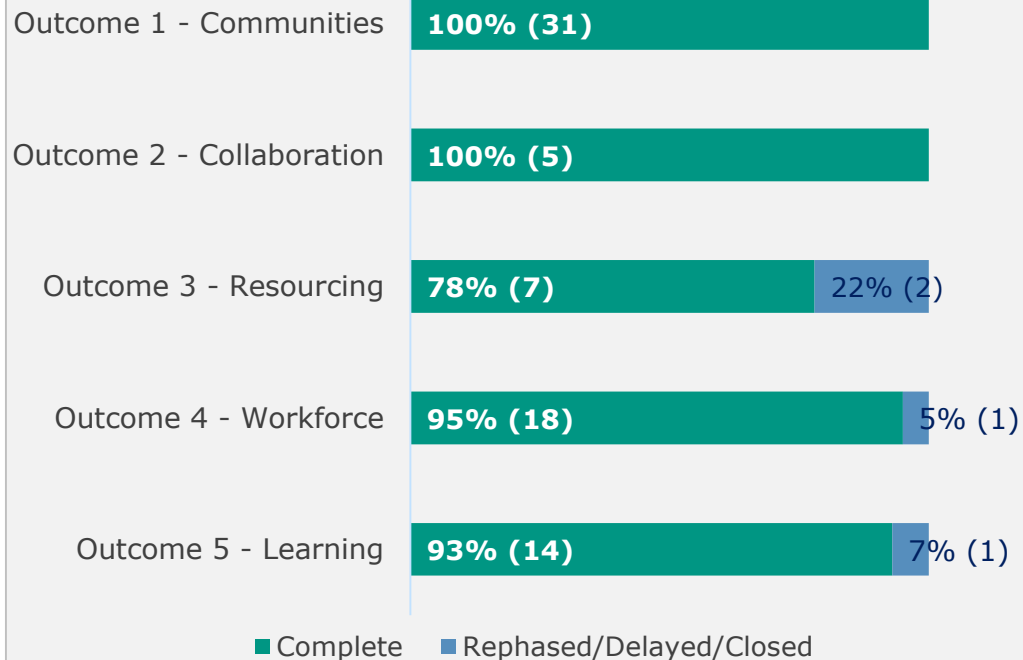| Outcome	No. of activities	No. of milestones due Q1 23/24
1. Communities are informed and confident that policing is accountable	9	31
2. We have effective collaboration with partners	4	5
3. Resourcing requirements are based on evidence, need and best value	6	9
4. Our workforce is valued, engaged and skilled	5	19
5. We are a learning organisation, where decision-making and oversight are evidence led	9	15
Total	**33**	**79**

Q1 Progress (milestones due by Q1)

- 5% (4) — Rephased/Delayed/Closed
- 95% (75) — Complete
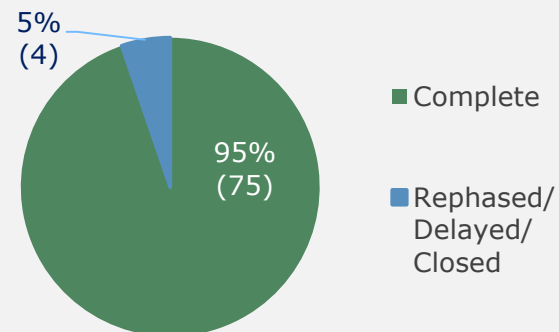
Progress summary: movement in milestones

- **Re-phased** = **1** milestone proactively re-profiled (e.g. due to re-phase of interdependent activity or external timelines)
- **Delayed** = **3** milestones not delivered by original target date (e.g. due to resource challenge, delay in relevant feedback, absence)
- **Closed** = **0** milestones no longer appropriate.

Q1 progress by Outcome

Outcome	Complete	Rephased/Delayed/Closed
Outcome 1 - Communities	100% (31)	
Outcome 2 - Collaboration	100% (5)	
Outcome 3 - Resourcing	78% (7)	22% (2)
Outcome 4 - Workforce	95% (18)	5% (1)
Outcome 5 - Learning	93% (14)	7% (1)

■ Complete ■ Rephased/Delayed/Closed

Further detail of outstanding milestones

Outcome 3
- Work to engage with Police Scotland to understand and support long-term financial planning has been undertaken, however, timelines have been extended to reflect Police Scotland's work plan.
  Re-phased to Q3 2023/24

- Work to complete the annual best value self-assessment for SPA Corporate using Scottish Government Accountable Officer Guidance was delayed due to internal pressures. This will be completed for reporting to ARAC in August.
  Delayed to Q2 2023/24

Outcome 4
- Work to prioritise final learning and development requirements to present to senior management was delayed as feedback awaited on collective requests to inform the plan.
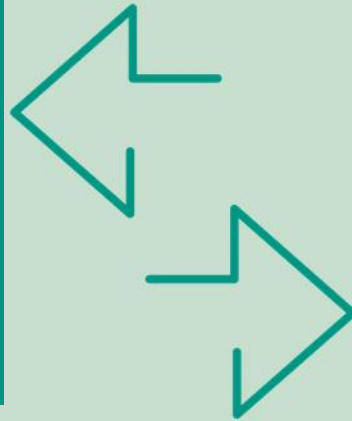 *Delayed to Q2 2023/24*

Outcome 5
- Work to ensure all staff complete annual GDPR training has not yet concluded with 10% of Forensics staff still to complete. Work will be undertaken to support those still to complete.
  Delayed to Q2 2023/24

Appendix B
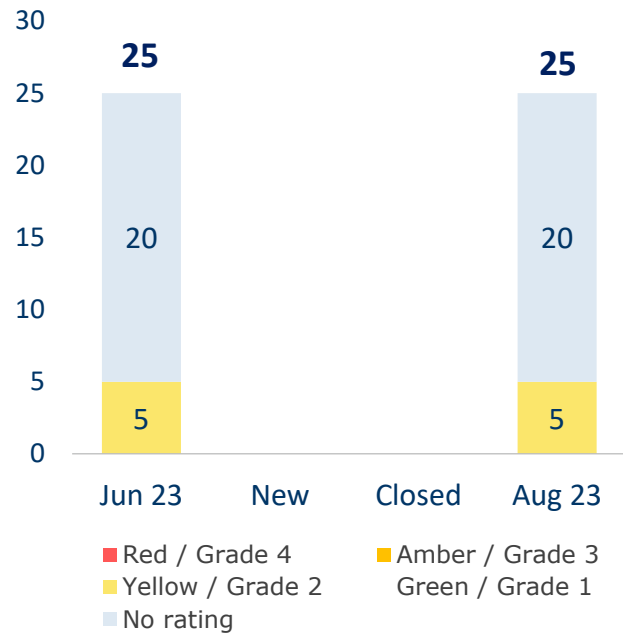## SPA audit and inspection recommendations update
August 2023

SCOTTISH POLICE
AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

SPA audit and inspection dashboard

Progress update (no of recommendations)

- Red / Grade 4
- Amber / Grade 3
- Yellow / Grade 2
- Green / Grade 1
- No rating

- No new recommendations have been added since the last report to ARAC.
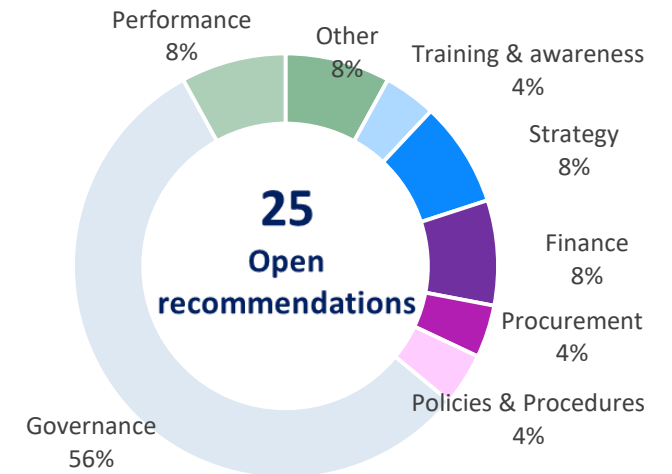- The next page provides further detail of the SPA's tracking of actions against their agreed completion date.

RAG analysis

25 Open recommendations

Yellow / Grade 2, 20%

No rating (HMICS & Audit Scotland), 80%
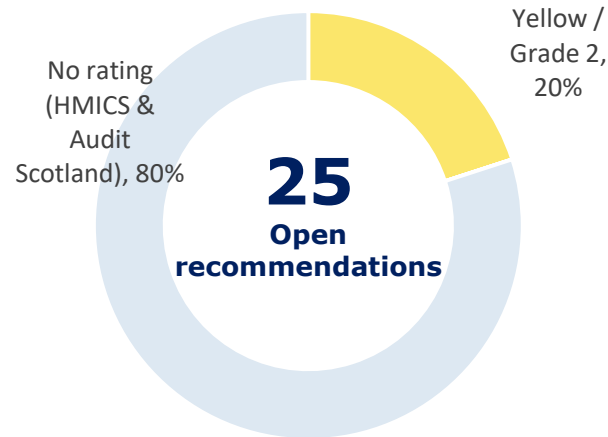
Note: the recommendations without a rating are HMICS and one from Audit Scotland. HMICS and Audit Scotland do not rate their recommendations.

- The biggest proportion of recommendations are actions are from HMICS
- There are four open ICO recommendations which are all graded as a yellow, reasonable level of assurance

Identified theme

25 Open recommendations

Performance 8%
Other 8%
Training & awareness 4%
Strategy 8%
Finance 8%
Procurement 4%
Policies & Procedures 4%
Governance 56%

- All audit and inspection recommendations are recorded on a central SPA tracking document. This allows SPA to review and identify themes across reports and inspection bodies which may help our analysis and continuous improvement.
- Governance accounts for the largest proportion of improvement actions (56%). Current open recommendations have primarily arisen from HMICS reports and ICO.

Further detail on progress

Movement since previous ARAC report

	Jun 2023	New	Complete	Aug 2023
Internal Audit	1	-	-	1
Audit Scotland	1	-	-	1
HMICS	19	-	-	19
ICO	4	-	-	4
Total	**25**	**-**	**-**	**25**

Actions completed and outstanding

	Actions completed (since Jun 23)	Actions outstanding (Aug 23)	Actions outstanding:	
			On target	Overdue
Internal Audit	-	1	1	-
Audit Scotland	-	1	1	-
HMICS	-	19	19	-
ICO	-	4	1	3
Total	**-**	**25**	**22**	**3**

New actions

- There have been no new recommendations added since last report to ARAC in June.

Complete actions

- There have been no actions completed since the last report to ARAC owning to the short duration between the committee meetings and the target completion dates on the outstanding actions.

Overdue actions

- There are three actions outstanding from the 2018 ICO SPA Audit - GDPR Compliance, these all relate to the enhancement of the asset register.

- There are interdependencies with PS and work is being done to engage with digital division colleagues to progress these.

3