

Audit scope

Best Value in policing

Joint Best Value audit of policing in Scotland



Prepared by HM Inspectorate of Constabulary in Scotland and Audit Scotland

May 2025

Background

The Police and Fire Reform (Scotland) Act 2012 (the Act) introduced new arrangements for policing, creating a single national Police Service of Scotland (Police Scotland) and an independent Scottish Police Authority (SPA). The Act stipulates that the SPA must also provide forensic services to Police Scotland, the Police Investigations & Review Commissioner, Lord Advocate and Procurators Fiscal.

The reform of policing services in 2013 transferred around £1.1 billion of annual spending (£1.6 billion in 2025/26) and over 24,000 people – including around 17,500 police officers – into the new bodies. It also transferred responsibility for policing from local government to central government. The reform was complex and the most significant change in policing in 45 years.

The Act enables Scottish ministers to set strategic policing priorities, providing high-level direction for Police Scotland and the SPA. In 2019, updated Strategic Police Priorities were approved which reflected the changes made in policing since the 2012 reform. These were most recently reviewed in [2023](#). In 2020, in response to the updated priorities the SPA approved a new Joint Strategy for Policing and this was also [updated in 2023](#).

The 2012 Act places a duty on the SPA and Chief Constable to make arrangements which secure Best Value – that is to say continuous improvement in the carrying out of their respective functions.

Under the Act, both the Auditor General for Scotland and HM Inspectorate of Constabulary in Scotland (HMICS) may initiate examinations into the economy, efficiency and effectiveness of the SPA and Police Service, and arrangements made by the SPA and Chief Constable to secure Best Value.

Why this audit is important

Policing plays a vital role in ensuring the safety and wellbeing of communities. Increasing demand for services and funding pressures means it is more critical than ever that policing secures and demonstrates Best Value. This includes ensuring public money is being spent effectively to deliver against the strategic policing priorities and overall vision for policing, expected operational and organisational outcomes are delivered, and continuous improvement can be demonstrated.

Building on previous work undertaken by the Auditor General and HMICS, this audit will be the first to look at Best Value arrangements across policing since [2012](#).

What this audit will look at

The overall aim of this audit is to assess how effectively the Best Value arrangements in the SPA (including Forensic Services) and Police Scotland are demonstrating continuous improvement in delivering the strategic policing priorities and overall vision, and transformation of policing services.

The work will include assessment of the arrangements in place covering the Best Value themes as set out in the [Ministerial guidance to Accountable Officers](#).

The review aims to answer the following:

- **Does policing have a clear strategic direction?** Having a clear vision and strategy provides transparency and ensures accountability to the public. Effective leadership and governance are crucial in setting clear priorities and developing a sustainable approach to the delivery of these.
- **How effectively are resources used to deliver policing?** Financial, workforce, asset, and digital plans must be sustainable, transformative, and align with strategic priorities to support the delivery of outcomes.
- **How effective is policing's partnership working?** At its best, partnership working is a force for change, underpinned with regard for equalities, to benefit those who most need support.
- **How well is policing performing?** An effective performance management framework is needed to support improved service delivery and to evidence progress against the desired strategic outcomes.
- **Is there evidence of continuous improvement in policing?** Having a systematic approach to continuous improvement supports the delivery of more effective policing.

How we will carry out this audit

We will gather a range of evidence to develop judgements and recommendations including external and internal inspection reports; external and internal audit reports; financial, organisational, and operational data from the SPA (including Forensic Services), Police Scotland and other key stakeholders such as the Scottish Government. Where required, we will interview representatives of relevant policing stakeholder groups.

What we want to happen as a result

The audit will provide an independent assessment of how effective policing Best Value arrangements are in driving continuous improvement. It aims to provide assurance to the public, the Scottish Parliament, and other stakeholders, enabling greater transparency and scrutiny of the impact and effectiveness of the policing system. We will highlight areas of good practice and make recommendations that will support improvement.

Timetable

We plan to publish the audit on behalf of the Auditor General for Scotland and HM Inspectorate of Constabulary in early 2026.

Contact

If you have any questions or would like further information about this audit, please contact Lucy Jones, Audit Manager, at ljones@audit-scotland.gov.uk or John Paterson, Lead Inspector, at John.Paterson@hmic.gov.scot.

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