

Scottish Police Authority

Annual Audit Plan 2019/20



 AUDIT SCOTLAND

Prepared for the Scottish Police Authority
January 2020



Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual report and accounts and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value


3. We aim to add value to the Scottish Police Authority through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the Scottish Police Authority promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks


4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following significant risks for our audit of the Scottish Police Authority. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).


Exhibit 1 2019/20 Significant audit risks


 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<ul style="list-style-type: none"> Owing to the nature of this risk, assurances from management are not applicable in this instance. 	<ul style="list-style-type: none"> Detailed testing of journal entries. Review of accounting estimates. Focused testing of accruals and prepayments. Identification and evaluation of significant transactions that are outside the normal course of business.


	Audit Risk	Source of assurance	Planned audit work
2	<p>Risk of material misstatement caused by fraud in expenditure</p> <p>Practice Note 10 extends the risk of fraud over income, as set out in ISA 240, to the risk of fraud over expenditure in public bodies. There is a risk that expenditure may be materially misstated in the financial statements.</p> <p>The Scottish Police Authority incurs material amounts of non-pay expenditure on contracts and significant amounts on consultancy arrangements. There is an inherent risk of fraud over this type of expenditure.</p>	<ul style="list-style-type: none"> Management has a system of internal controls in place to prevent and detect the risk of fraud over expenditure. 	<ul style="list-style-type: none"> Testing of controls over expenditure/ payables. Carry out variance analysis on expenditure streams to identify unexpected variances which will direct our testing. Detailed testing of expenditure transactions focusing on the areas of greatest risk. Substantive cut-off testing of expenditure to ensure that it has been recognised in the correct financial year.
3	<p>Estimations and judgements</p> <p>The main areas of significant estimation and judgements in the accounts are pensions, provisions, valuations, including PFI, and accruals.</p> <p>There are resultant higher risks of error in the following areas due to the significant degree of estimation and judgement used in their measurement and valuation:</p> <ul style="list-style-type: none"> pensions relating to the Police Pension Schemes and the Local Government Pension Schemes provision. PFI valuations. <p>Higher levels of subjectivity represent an increased risk of misstatement in the financial statements.</p>	<ul style="list-style-type: none"> Government Actuary's Department: <ul style="list-style-type: none"> a) Police Pension Schemes (Scotland) b) Resource Accounts 2018/19 Hymans Robertson LLP: Actuarial Valuation and Results Schedule (LGPS Schemes). Development of provisions methodology, as agreed Finance working papers, including PFI details Management review of estimates by finance staff working with business 	<ul style="list-style-type: none"> Review management's assessment of the appropriateness of the actuarial assumptions. Review management arrangements for assessing the impact of any movement in fund values between the IAS19 valuation date and the year end. Review any guidance relating to significant changes in the wider pension landscape. Review the further revisions to the processes of identifying and recoding provisions. Carry out detailed testing of provision balances in the 2019/20 financial statements. Carry out detailed testing of the PFI model in 2019/20.
4	<p>Performance Report</p> <p>The performance report included in the 2018/19 annual report and accounts complied with the FReM (Government Financial Reporting Manual). It contained a summary of performance measurement arrangements and the</p>	<ul style="list-style-type: none"> 2019/20 Financial Reporting Manual (Section 5.2) compliance (Police Scotland) Strategic Organisational Performance Board, and associated papers Scottish Police Authority Strategy, 	<ul style="list-style-type: none"> Review the revised performance management framework. Assess the level and quality of performance reporting to the Board against the new performance framework. Assessment of the 2019/20 performance report against the FReM requirements.

	Audit Risk	Source of assurance	Planned audit work
	<p>performance against priorities for the year.</p> <p>The disclosures in the performance report could be strengthened to improve overall understanding of performance against Key Performance Indicators (KPIs) and performance against outcomes. Improvements in the performance report are expected in 2019/20 due to the implementation of the new Police Scotland Performance Management Framework.</p> <p>There is a risk that the 2019/20 performance report does not fully comply with the FReM should implementation of the new performance management framework not deliver the expected improvements.</p>	<p>Performance and Policy Committee; and Scottish Police Authority Policing Performance Committee reports and papers</p> <ul style="list-style-type: none"> • Police Scotland Performance Management Framework, and progress reports 	
5	<p>Remuneration report</p> <p>Previous audit reports have commented on errors in the remuneration report. While there have been some recent areas of improvement e.g. members expenses are now only paid following the submission of receipts, there remained a number of errors in 2018/19.</p> <p>The turnover of members and staff who will be included in the 2019/20 remuneration report represents a risk of error in the completeness and accuracy of disclosures.</p>	<ul style="list-style-type: none"> • Police Scotland payroll/invoice payment records for Board members and senior staff • Scottish Police Authority Board Member pack, provided to members by the Board Services Co-ordinator • Scottish Police Authority records and reconciliations for expense claims, with backing evidence • Supplementary information, as required, from actuarial information providers 	<ul style="list-style-type: none"> • Detailed testing of all amounts and disclosures in the remuneration report.
Wider dimension risks			
6	<p>Financial sustainability</p> <p>The three-year financial plan to 2020/21 and the ten-year financial strategy to 2027/28 outlined the plan to achieve financial balance in 2020/21, based on assumptions about the level of Scottish Government funding for revenue, capital and reform</p>	<ul style="list-style-type: none"> • Quarterly forecast and monthly budget monitoring report • 3; and 10 year revised financial strategies (available in second half of 2020) • Spending Review submissions and options analysis 	<ul style="list-style-type: none"> • Review the varied scenarios included in the revised three-year financial plan to achieve financial balance. • Review the arrangements for securing financial sustainability including the robustness of savings plans to address identified funding gaps.

	Audit Risk	Source of assurance	Planned audit work
	<p>and plans to reduce officer numbers.</p> <p>Due to challenges around the UK withdrawal from the EU the reduction in officer numbers has been postponed and there is no funding in place for these posts beyond 2019/20. The Scottish Police Authority will no longer be able to achieve financial balance as planned in 2020/21, with this now postponed to 2021/22.</p> <p>Two scenarios were presented to the Scottish Police Authority in September 2019 regarding medium to long-term financial sustainability; receive current anticipated levels of funding and adjust the size and mix of the workforce, as the current size of workforce is not sustainable within the current budget; or receive additional funding whilst maintaining current workforce numbers. There are no current plans to reduce the workforce.</p> <p>New three and ten-year financial plans are not due to be issued before Summer 2020. These should outline revised plans, including a range of scenarios, to achieve financial balance by 2021/22 and for the following years.</p>	<p>submitted to Scottish Government</p>	<ul style="list-style-type: none"> Monitor progress on developing costed implementation plans for ICT, workforce, estates and fleet including how these align to delivering the overarching Policing 2026 strategy.
7	<p>Workforce strategy</p> <p>The ten-year financial strategy includes high level sensitivity analysis for key areas of expenditure, including officer and staff costs, income and Scottish Government funding.</p> <p>However, the robustness of financial planning is significantly undermined by the lack of a detailed workforce strategy which links to the financial plan. More than 85% of total expenditure relates to payroll costs.</p>	<ul style="list-style-type: none"> Police Scotland: People Strategy 2018-2021 (Aug 2019) Strategic Workforce Plan (development material, publication due later in 2020) 	<ul style="list-style-type: none"> Review progress of the development of the workforce strategy.

	Audit Risk	Source of assurance	Planned audit work
	<p>A fully developed workforce strategy which considers the required skills mix and level of demand remains critical to the delivery of financial balance and the achievement of planned transformational changes.</p>		
8	<p>Strategies underpinning the ten-year financial strategy</p> <p>The ten-year financial strategy must be supported by robust and well developed corporate strategies.</p> <p>In 2018 and 2019 there was progress with the Scottish Police Authority's approval of data, digital and ICT (DDICT), estates and fleet strategies. To achieve the cost savings detailed in Policing 2026 and to meet the demands of modern policing it is essential that fully costed implementation plans are developed so these strategies can be advanced.</p> <p>Funding for implementing these strategies has been limited and this will impact on the timing and achievement of delivering the anticipated savings and benefits detailed in the strategies.</p>	<ul style="list-style-type: none"> • DDICT, Estates and Fleet published strategy documents • Details of Capital funding settlement (single or multi-year) confirmed in Scottish Government budget, due 6 February 2020 	<ul style="list-style-type: none"> • Review the approved strategies and assess the extent to which it is aligned to Policing 2026 and the other related strategies. • Review progress of the revisions to Policing 2026 presented to the Board in January 2020, following the refresh of the Strategic Police Priorities. • Review progress in developing fully costed implementation plans for the strategies.
9	<p>Governance and transparency</p> <p>Scottish Police Authority</p> <p>The 2018/19 Section 22 report by the Auditor General for Scotland called for an urgent need to formally agree a common understanding of how the Scottish Police Authority will be developed to fulfil the role envisaged by the Police and Fire Reform (Scotland) Act 2012.</p>	<ul style="list-style-type: none"> • 2018/19 Section 22 report by the Auditor General for Scotland • Scottish Police Authority 2018/19 Annual Audit Report • Scottish Police Authority Governance Framework 	<ul style="list-style-type: none"> • Consider any work carried out by the Scottish Government, the Scottish Police Authority, Police Scotland and others to achieve a common understanding of how the Scottish Police Authority will be developed as envisaged by the Police and Fire Reform (Scotland) Act 2012. • Consider any changes made to the Scottish Police Authority corporate function and how this supports the Board focus on strategic matters.

	Audit Risk	Source of assurance	Planned audit work
10	<p>Scottish Police Authority corporate function</p> <p>In May 2019, a Scottish Police Authority Improvement Plan was developed which identified four priority areas, including building the capacity and capability of the Scottish Police Authority corporate function.</p> <p>Limited progress has been made during 2019.</p>	<ul style="list-style-type: none"> Scottish Police Authority Improvement Plan, and subsequent development work 	<ul style="list-style-type: none"> Consider any changes made to the Scottish Police Authority corporate function and how this supports the development of the function. Consider progress against the objectives of the Scottish Police Authority Improvement Plan.
11	<p>Risk Management</p> <p>Risk management is an area that is being developed and established within the Scottish Police Authority and Police Scotland, including the development of a risk management framework. However, progress has been slow.</p> <p>Police Scotland now prepare strategic and operational risk registers. The Scottish Police Authority is still working on developing its own risk register.</p> <p>The identification and reporting of risks that align to the delivery of Policing 2026, must be clearer to improve scrutiny and enable risk based decision making.</p>	<ul style="list-style-type: none"> Police Scotland Risk Management Framework and associated guidance documents Risk registers held by each division/department Escalated registers: Strategic risk register; Organisational risk register; and Tier 2 risk registers Risk reporting packs for regular Board meetings 	<ul style="list-style-type: none"> Assess the adequacy of the risk arrangements at Police Scotland and Scottish Police Authority. Review the Scottish Police Authority risk register when it is issued.
12	<p>Value for money</p> <p>Procurement and contract management</p> <p>Weaknesses have been identified in the procurement function in both internal and external reports. An improvement plan has been developed to address these weaknesses.</p> <p>There remains a risk that the contracts register is not complete, that spend on procurement is not monitored effectively and that expected benefits from these contracts may not be realised. Additionally, procurement activities may</p>	<ul style="list-style-type: none"> Procurement Improvement Programme reports <ul style="list-style-type: none"> Phase 1 plan complete with Phase 2 plan underway Selected Audit action points, and relevant responses / implementation plans Contracts Register (as per audit recommendations) Non-compliant agreements – report to CFPB (Police Scotland) Dec 2019. 	<ul style="list-style-type: none"> Assess progress against the procurement improvement plan. Detailed testing of the procurement process for a number of contracts awarded during the year. Review the contract management arrangements to ensure that the realisation of benefits and monitoring of costs are robust.

	Audit Risk	Source of assurance	Planned audit work
	not fully comply with legislation.		

Source: Audit Scotland

5. As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. There is a risk that income may be misstated resulting in a material misstatement in the financial statements. We have rebutted the risk of material misstatement caused by fraud in income recognition in 2019/20 because 95% of income comes directly from the Scottish Government as grant in aid funding and the remaining 5% of income comes through predictable income streams.

Reporting arrangements

6. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

7. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

8. We will provide an independent auditor's report to the Scottish Police Authority, Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and accounts. We will provide the Accountable Officer and Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

9. Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented to Parliament within nine months of the financial year – end, i.e. 31 December.

Exhibit 2 2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	20 January 2020	30 January 2020
Management Report	3 July 2020	16 July 2020
Independent Auditor's Report	4 September 2020	22 September 2020
Annual Audit Report	4 September 2020	22 September 2020

Source: Audit Scotland

Audit fee

10. The agreed audit fee for the 2019/20 audit of the Scottish Police Authority is £206,110 (2018/19, £210,900). In determining the audit fee, we have taken account the risk exposure of the Scottish Police Authority, improvements in the quality of accounts preparation, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual report and accounts, with a complete working papers package on 22 June 2020.

11. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual report and accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Audit Committee and Accountable Officer

12. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

13. The audit of the annual report and accounts does not relieve management or the Audit Committee as those charged with governance, of their responsibilities.

Appointed auditor

14. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

15. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual report and accounts

16. The annual report and accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of the Scottish Police Authority and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how the Scottish Police Authority will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

17. We will give an opinion on whether the financial statements:

- give a true and fair view of the state of affairs of the Scottish Police Authority as at 31 March 2020 and of the income and expenditure of the Scottish Police Authority for the year then ended;
- have been properly prepared in accordance with the financial reporting framework;
- the regularity of the expenditure and income.

Statutory other information in the annual report and accounts

18. We also review and report on statutory other information published within the annual report and accounts including the performance report, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

19. We also review the content of the annual report and accounts for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

Materiality

20. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

21. We calculate materiality at different levels as described below. The calculated materiality values for Scottish Police Authority are set out in [Exhibit 3](#).



Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2020 based on the latest audited accounts (after adjustment for the impact of pension costs relating to the McCloud pension case).	£17 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 45% of planning materiality.	£7.5 million
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 1% of planning materiality (rounded).	£200,000



Source: Audit Scotland

Timetable

22. To support the efficient use of resources it is critical that the annual report and accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Annual report and accounts timetable

 Key stage	 Date
Latest submission date of unaudited annual report and accounts with complete working papers package	22 June 2020
Latest date for final clearance meeting with Chief Financial Officer	21 August 2020
Issue of draft report annual report for clearance	21 August 2020
Agreement of audited unsigned annual report and accounts	27 August 2020
Issue of annual audit report, letter of representation and proposed independent auditor's report for Audit Committee consideration	4 September 2020
Consideration of audited annual report and accounts by the Audit Committee	22 September 2020
Independent auditor's report signed after approval by Board (30 September)	By 2 October 2020
Latest date for signing of WGA return	By 28 September 2020

Internal audit

23. Internal audit is provided by Scott Moncrieff. As part of our planning process, we have carried out an annual assessment of the internal audit function and concluded that it has sound documentation standards and reporting procedures in place and that it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

Using the work of internal audit

24. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

25. From our initial review of internal audit plans we plan to place formal reliance on internal audit work in the following areas:

- Payroll system controls

26. In respect of our wider dimension audit responsibilities, we plan to consider the following areas of internal audit work:

- Fraud reporting
- Relocation costs
- Demand and productivity
- Transformational change programme

Audit dimensions

27. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5 Audit dimensions



Financial sustainability

28. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether the Scottish Police Authority can demonstrate the affordability and effectiveness of funding and investment decisions.

Financial management

29. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on whether the Scottish Police Authority:

- has arrangements in place to ensure systems of internal control are operating effectively
- can demonstrate the effectiveness of the budgetary control system in communicating accurate and timely financial performance
- has assured itself that its financial capacity and skills are appropriate
- has established appropriate and effective arrangements in place for the prevention and detection of fraud and corruption.

Governance and transparency

30. Governance and transparency are concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the Scottish Police Authority can demonstrate that the governance arrangements in place are appropriate and operating effectively
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.
- the quality and timeliness of performance reporting.

Value for money

31. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether the Scottish Police Authority can demonstrate:

- value for money in the use of resources
- there is a clear link between money spent, output and outcomes delivered.
- that outcomes are improving.
- there is sufficient focus on improvement and the pace of it.

Independence and objectivity

32. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

33. The engagement lead (i.e. appointed auditor) for the Scottish Police Authority is Stephen Boyle, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Scottish Police Authority.

Quality control

34. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

35. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

36. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Scottish Police Authority

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