

News release

For immediate release: Tuesday, 20 November 2019

Scottish Police Authority improves but financial concerns remain

The Scottish Police Authority (SPA) has made progress but concerns remain about its ability to balance its budget and meet longer term strategic objectives.

The audit of the SPA's 2017/18 accounts confirmed that there have been improvements in areas such as governance arrangements, with all board and committee papers now made publicly available.

Seven new members have also been appointed to the board to improve leadership capacity and effectiveness. And better budget monitoring has been put in place.

But in her fifth annual report on the finances and performance of the SPA, the Auditor General, Caroline Gardner, reports that there are still considerable challenges ahead for policing as it moves towards implementing its Policing 2026 vision.

There has been slow progress in developing workforce and estate strategies. This will restrict the SPA's ability to achieve long-term financial sustainability and deliver the strategic objectives set out in its Policing 2026 vision.

The Auditor General also highlights the critical role of a recently approved Data, Digital and ICT Strategy. However, a funding package to meet the estimated budget of £298 million required to deliver the strategy over the next five years has not yet been agreed.

The report also notes that there was increased spending on consultancy and external support in 2017/18 due to a lack of capacity in the SPA and Police Scotland to deliver strategic projects. A total of £4.3 million was spent in 2017/18 on consultancy fees, more than double the £1.9 million spent the previous year. Expenditure on agency staff was £4 million, a significant increase from the £1.5 million spent in 2016/17.

Caroline Gardner said: "Policing in Scotland continues to go through considerable change. Progress has been made in key areas but there remains a substantial amount of work to do if the SPA is to achieve long-term financial sustainability and meet the challenges of modern policing.

"The scale, cost and complexity of the plans needed to deliver that transformational change should not be underestimated. It's vital that the SPA and Police Scotland develop comprehensive strategies for its future workforce, estates and ICT and clarify where the funding is coming from to make them a reality."

For further information contact Patrick McFall Tel: 0131 625 1663 pmcfall@audit-scotland.gov.uk or media@audit-scotland.gov.uk

Notes to editors:

1. The Auditor General has prepared the report on the 2017/18 accounts of the Scottish Police Authority under Section 22 of the Public Finance and Accountability (Scotland) Act 2000. This allows the Auditor General to bring to the Parliament and the public's attention matters of public interest related to the financial statements of public bodies.

2. Section 22 reports are submitted to Scottish Ministers for laying in the Parliament along with the accounts of the relevant body. While there are statutory deadlines for these reports, the actual timing of publication is determined by when the report is laid in the Scottish Parliament by Scottish Ministers.

3. The Auditor General has reported extensively on the finances and performances of the Scottish Police Authority and Police Scotland in recent years. Alongside five Section 22 reports to Parliament, she has reported on [police reform](#) and [the management of the i6 project](#) to build a national IT system for Police Scotland.

4. Audit Scotland has also today published our 2017/18 Management Report on the SPA. This report contains a summary of the key findings from our audit work at the Scottish Police Authority. Auditing standards require external auditors to obtain an understanding of the accounting and internal control systems that exist within the audited body to allow us to plan that audit and develop an effective audit approach for the annual accounts. They also require us to work closely with internal audit to make best use of the available resources and avoid duplication of effort.

5. Audit Scotland has prepared this s22 report for the Auditor General for Scotland. All Audit Scotland reports published since 2000 are available at www.audit-scotland.gov.uk

- The Auditor General appoints auditors to Scotland's central government and NHS bodies; examines how public bodies spend public money; helps them to manage their finances to the highest standards; and checks whether they achieve value for money. The Auditor General is independent and is not subject to the control of the Scottish Government or the Scottish Parliament
- Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act, 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.