



The Scottish Parliament
Pàrlamaid na h-Alba

Professor Susan Deacon
Chair
Scottish Police Authority

**Public Audit and Post-legislative
Scrutiny Committee**

Room T 3.60
The Scottish Parliament
EDINBURGH
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16 November 2018

Dear Professor Deacon,

THE 2016/17 AUDIT OF THE SCOTTISH POLICE AUTHORITY

In your letter to the Public Audit and Post-legislative Scrutiny Committee of 28 March, you set out a number of steps that were being taken by the Scottish Police Authority (SPA) to address the significant concerns about financial management and governance that had been raised by this Committee as well as Her Majesty's Inspectorate of Constabulary in Scotland, Audit Scotland and other committees of the Parliament.

In particular, you advised that a comprehensive review of the SPA's corporate governance documents, policies and processes was under way as part of wider efforts to improve corporate governance to ensure that the processes and systems in place are robust and fit for purpose. This work included reviewing and, where necessary, updating a series of documents, including the Governance and Accountability Framework.

The Committee recently invited Amy McDonald, former SPA Director of Financial Accountability, to provide written evidence to the Committee as part of its scrutiny of the 2016/17 audit of the SPA. A link to her submission, which has been published on the Committee's website, is provided below:

<http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/107270.aspx>

The Committee was concerned about the statement at paragraph 2.1 of the submission which states—

“As a Director I was only able to raise whistleblowing concerns after incidents had occurred and the public funds in question paid out. I did not have the authority to stop alleged improper payments being made.”

The Committee is seeking confirmation that this issue has been addressed as part of the review of processes and procedures at the SPA to ensure that concerns about the potential misuse of public funds can be raised prior to the money being spent.

I look forward to hearing from you.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Jenny Marra', with a long horizontal flourish extending to the right.

Jenny Marra MSP
Convener

cc. Margaret Mitchell MSP, Convener of the Justice Committee