The Committee will meet at 9.00 am in the David Livingstone Room (CR6).

1. **Decision on taking business in private**: The Committee will decide whether to take items 4 and 5 in private.

2. **Section 22 report - The 2017/18 audit of the Scottish Police Authority**: The Committee will take evidence on the Auditor General for Scotland’s report entitled "the 2017/18 audit of the Scottish Police Authority" from—

   Caroline Gardner, Auditor General for Scotland;

   Stephen Boyle, Assistant Director, and Pauline Gillen, Audit Manager, Audit Scotland.

3. **Section 22 report - The 2017/18 audit of Community Justice Scotland**: The Committee will take evidence on the Auditor General for Scotland’s report entitled "the 2017/18 audit of Community Justice Scotland" from—

   Caroline Gardner, Auditor General for Scotland;

   Mark Roberts, Senior Manager, Audit Scotland;

   Jo Brown, Director, Grant Thornton.

4. **Section 22 report - The 2017/18 audit of the Scottish Police Authority**: The Committee will consider the evidence heard at agenda item 2 and take further evidence from—

   Caroline Gardner, Auditor General for Scotland;

   Stephen Boyle, Assistant Director, and Pauline Gillen, Audit Manager, Audit Scotland.
5. **Section 22 report - The 2017/18 audit of Community Justice Scotland:** The Committee will consider the evidence heard at agenda item 3 and take further evidence from—

   Caroline Gardner, Auditor General for Scotland;

   Mark Roberts, Senior Manager, Audit Scotland;

   Jo Brown, Director, Grant Thornton.

Lucy Scharbert
Clerk to the Public Audit and Post-legislative Scrutiny Committee
Room T3.60
The Scottish Parliament
Edinburgh
Tel: 0131 348 5451
Email: papls.committee@parliament.scot
The papers for this meeting are as follows—

**Agenda Item 2**

Note by the Clerks  
PAPLS/S5/18/28/1

PRIVATE PAPER  
PAPLS/S5/18/28/2

**Agenda Item 3**

Note by the Clerks  
PAPLS/S5/18/28/3

PRIVATE PAPER  
PAPLS/S5/18/28/4

(P)
Public Audit and Post-legislative Scrutiny Committee

28th Meeting, 2018 (Session 5), Thursday 6 December 2018

Section 22 report – The 2017/18 audit of the Scottish Police Authority

1. At its meeting today, the Public Audit and Post-legislative Scrutiny Committee will take evidence from the Auditor General for Scotland on her report entitled “The 2017/18 audit of the Scottish Police Authority”. A copy of the report can be found in Annexe A. The report also refers to the Scottish Police Authority 2017/18 Annual Audit Report which can be found here.

2. The Auditor General has prepared a briefing on the key messages from the report and this is attached in Annexe B.

Clerks to the Committee
3 December 2018
Auditor General for Scotland

The Auditor General’s role is to:
• appoint auditors to Scotland’s central government and NHS bodies
• examine how public bodies spend public money
• help them to manage their finances to the highest standards
• check whether they achieve value for money.

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• government agencies, eg the Scottish Prison Service, Historic Environment Scotland
• NHS bodies
• further education colleges
• Scottish Water
• NDPBs and others, eg Scottish Police Authority, Scottish Fire and Rescue Service.

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Introduction

1. This is the seventh report I have made to the Scottish Parliament on the Scottish Police Authority and the Police Service of Scotland (Police Scotland) since their establishment on 1 April 2013. The Scottish Police Authority's accounts for 2017/18 incorporate all £1.2 billion spent by it and Police Scotland. The interim chief officer of the Scottish Police Authority is the accountable officer for this expenditure, with the vast majority being incurred by Police Scotland. A new permanent chief executive officer of the Scottish Police Authority took up post on 1 October 2018 and became the accountable officer on 5 November 2018.

2. This report draws the Parliament’s attention to:

- The auditor’s opinion on the Scottish Police Authority's 2017/18 annual report and accounts.
- The Scottish Police Authority's final revenue outturn for 2017/18.
- An update on developments in financial reporting.
- Progress in delivering Policing 2026.
- The increased use of consultancy and external professional support in the delivery of key projects where the organisations lack the necessary skills and capacity.
- An update on recent governance and leadership changes.
- Current weaknesses in performance management arrangements.
- Update on British Transport Police integration.

The auditor's opinion on the Scottish Police Authority's 2017/18 annual report and accounts

3. The auditor has given unqualified opinions on the Scottish Police Authority's annual report and accounts for 2017/18. The improvements in the quality of accounting that I highlighted in my 2016/17 report have been maintained.

The Scottish Police Authority's revenue outturn for 2017/18

4. The main financial objective for the Scottish Police Authority is to ensure that the financial outturn for the year is within the budget allocated by Scottish Ministers. For 2017/18, the Scottish Police Authority reported a total resource outturn (revenue and capital) of £1,126.7 million, against a budget of £1,092.4 million, resulting in an overspend of £34.3 million (Exhibit 1). The Scottish Government is aware of the overspend position and has accommodated it across the Scottish administration.
Exhibit 1

Performance against budget 2017/18 (£ millions)

<table>
<thead>
<tr>
<th>Performance</th>
<th>Initial budget £m</th>
<th>Final budget £m</th>
<th>Actual outturn £m</th>
<th>Overspend/ (underspend) £m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue DEL</td>
<td>1,022,380</td>
<td>1,022,732</td>
<td>1,060,683</td>
<td>37,951</td>
</tr>
<tr>
<td>Revenue Reform Funding</td>
<td>47,000</td>
<td>40,148</td>
<td>36,049</td>
<td>(4,099)</td>
</tr>
<tr>
<td><strong>Total Revenue Outturn</strong></td>
<td><strong>1,069,380</strong></td>
<td><strong>1,062,880</strong></td>
<td><strong>1,096,732</strong></td>
<td><strong>33,852</strong></td>
</tr>
<tr>
<td>Capital DEL</td>
<td>20,000</td>
<td>20,000</td>
<td>21,543</td>
<td>1,543</td>
</tr>
<tr>
<td>Capital Reform Funding</td>
<td>12,500</td>
<td>9,480</td>
<td>8,423</td>
<td>(1,057)</td>
</tr>
<tr>
<td><strong>Total Capital Outturn</strong></td>
<td><strong>32,500</strong></td>
<td><strong>29,480</strong></td>
<td><strong>29,966</strong></td>
<td><strong>0,486</strong></td>
</tr>
<tr>
<td><strong>Total Resource</strong></td>
<td><strong>1,101,880</strong></td>
<td><strong>1,092,360</strong></td>
<td><strong>1,126,698</strong></td>
<td><strong>34,338</strong></td>
</tr>
</tbody>
</table>

Source: Scottish Police Authority

Financial reporting

2017/18 reporting

5. The approved revenue budget for 2017/18 forecast an operating deficit of £47.2 million. The year end revenue overspend of £37.9 million represents an underspend of £9.3 million against original budget. However, this does not represent a reduction in the underlying financial deficit position as much of this underspend was due to non-recurring savings.

6. The reduction in available reform funding during the year of £9.9 million represents a missed opportunity to progress the transformational change programme as this funding will not be available in future years.

7. I welcome the conclusion from the audit team that the Scottish Police Authority now has effective budget monitoring in place and note that further improvements have been introduced in 2018/19 for capital and reform to improve the spend profile and enable budgets to be fully utilised.

Policing 2026

Medium to long-term financial planning

8. Last year I noted that the development of three-year and ten-year financial strategies for the Scottish Police Authority was an important first step and these have now been further developed and approved.

10. The Ten-Year Financial Strategy sets out the financial parameters that need to be considered when making operational and strategic decisions. It assumes two per cent annual increases in Scottish Government funding and the continued availability of reform funding and forecasts the Scottish Police Authority will move back into an annual deficit position after 2020/21 without significant transformation and delivery of efficiencies (Exhibit 2).

Exhibit 2

Reporting of projected outturn positions

Source: Scottish Police Authority long term financial strategy

Delivering Policing 2026

11. The delivery of Policing 2026 requires the development of strong financial planning that must be underpinned and informed by other interdependent corporate strategies for workforce, estates and ICT. There has been insufficient progress in developing workforce and estates strategies and this will constrain the Scottish Police Authority's ability to achieve long-term financial sustainability.

12. In my 2016/17 section 22 report, I highlighted the critical need for an ICT strategy capable of delivering the vision described in Policing 2026. The Digital, Data and ICT Strategy and Strategic Outline Business Case, approved by the Scottish Police Authority, represents a key part of the transformation of policing in Scotland and the delivery of Policing 2026. However, a lack of clarity about how the £298 million required to implement the strategy will be funded, means that there is a risk to both the timing of its implementation and the future financial sustainability of the Scottish Police Authority.
Consultancy and external support

13. Achieving the objectives of Policing 2026 depends on a number of key strategic projects. The Scottish Police Authority and Police Scotland have determined that for some projects they do not have the capability or capacity to deliver these. Operating expenditure for 2017/18 included £4.3 million on consultancy fees, more than double the amount spent in 2016/17 (£1.9 million). Expenditure on agency staff was £4 million, a significant increase from the £1.5 million spent in 2016/17. This increased level of expenditure on external professional support indicates the process of reform and transformation that the organisation continues to undergo.

14. Given the long-term, strategic nature of the support, its impact and value for money cannot be evaluated at this time. It is essential that the Scottish Police Authority and Police Scotland have arrangements in place to monitor the spend against these contracts and ensure that the planned benefits and knowledge transfer, detailed in the original business cases, and desired contribution to the organisation’s strategic objectives are achieved. This will enable the spend to reduce in future years.

Governance and leadership changes

15. Governance arrangements were strengthened during 2017/18. A number of key changes have now been made including introducing the practice that board and committee meetings, agendas and papers are publicly available. To improve the capacity and effectiveness of the board and its committees, seven new members have been appointed. This has provided the Scottish Police Authority the opportunity to review and strengthen its current committee structure and membership. There are new leadership teams in both the Scottish Police Authority and Police Scotland and they must build upon their early work to support the implementation of Policing 2026 and the wider delivery of policing in Scotland.

16. The 2016/17 annual audit report commented on the governance and value for money of the redundancy process for the post of the Scottish Police Authority’s chief executive. The audit team in 2017/18 considered the payments and concluded they were correctly processed and accounted for. The business case pointed to the significant reduction in line management responsibilities, due to the removal of forensic services, as a key driver for making the post redundant. The Scottish Government assessed these reduced responsibilities and set a lower salary range for the interim chief officer role. In August 2018, the board announced the appointment of a new chief executive with a salary consistent with the previous chief executive role. The Scottish Government agreed this salary.

17. In February 2018, the former Chief Constable resigned after an extended leave of absence. On departure he received £28,227 for untaken annual leave and a further £54,137 payment in lieu of notice. Following receipt of legal advice to support this decision, the Scottish Police Authority applied proper governance procedures in making these payments, which are accurately disclosed in the remuneration and staff report in the annual report and accounts.
18. The fees paid to members have increased from £0.174 million in 2016/17 to £0.244 million in 2017/18. This reflects the additional time that board members have spent on oversight of the significant change and transformation projects under way, and the time spent carrying out tasks which should be the responsibility of executive directors during a period when the Scottish Police Authority’s executive capacity was limited. By strengthening the board and committee structure and increasing the executive capacity at the Scottish Police Authority, the board now has greater capacity to focus on strategic issues and external engagement.

Performance management

19. Policing in Scotland is going through a period of considerable change as it moves towards implementing its Policing 2026 vision. Given the extent of change required, it is vital that there are improvements to the performance management arrangements currently in place. Without a robust system of performance management, the Scottish Police Authority will be constrained in its ability to hold Police Scotland to account effectively. A new performance management framework is being developed which will link performance measures and key performance indicators (KPIs) to operational plans. Performance measures will encompass operational performance, corporate performance and the management of change.

20. Effectively monitoring and reporting performance against these measures and KPIs is crucial for the Scottish Police Authority to track progress and identify areas of underperformance that need to be addressed.

British Transport Police integration

21. In April 2017, the Scottish Government announced proposals to integrate the British Transport Police in Scotland into Police Scotland. In February 2018, following advice from the Joint Programme Board that was set up to oversee delivery, Scottish ministers agreed that the original proposed ‘go live’ date for integration of 1 April 2019 could not be met safely. During 2017/18, the Scottish Police Authority spent £0.3 million of reform funding on consultancy support for this area alongside a significant amount of staff time. Further expenditure has also been incurred in 2018/19 as part of the re-planning exercise, but no revised timescale for implementation has yet been identified. On 18 September 2018, the Cabinet Secretary for Justice advised the Scottish Parliament's Justice Committee that all options to deliver devolution are being revisited. Given the range of transformational challenges facing the Scottish Police Authority and Police Scotland there is a risk that the ongoing uncertainty continues to absorb resources at the expense of wider strategic objectives.

Conclusion

22. There have been improvements in key areas with many of the concerns highlighted in previous audit reports now being addressed. Continued progress has been made, and significant changes to the leadership teams should bring stability.
23. There are still considerable challenges ahead. Delivery of the organisation’s strategic objectives as outlined in Policing 2026, and the ability to achieve financial balance in the long term depends on the successful delivery of a wide range of complex transformation projects. This requires the development of strong financial planning that must be underpinned and informed by other corporate strategies for workforce, estates and ICT. The lack of progress in developing these strategies will constrain the Scottish Police Authority’s ability to achieve long-term financial sustainability. Much of the transformation required will be delivered by the Data, Digital and ICT Strategy which has now been approved by the board. However, the scale, cost and complexity of implementing this strategy should not be underestimated and a funding package to meet the estimated budget of £298 million over the next five years has not yet been agreed.
The 2017/18 audit of the Scottish Police Authority

This report is available in PDF and RTF formats, along with a podcast summary at:
www.audit-scotland.gov.uk

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For the latest news, reports and updates, follow us on:
1. The Auditor General’s report on the 2017/18 audit of the Scottish Police Authority was laid in the Parliament on 20 November 2018. The report is made under section 22 of the Public Finance and Accountability (Scotland) Act 2000. This is the fifth consecutive section 22 report that the Auditor General has made to the Scottish Parliament following the audit of the Scottish Police Authority.

2. Key messages from the report are:

   • The Scottish Police Authority’s accounts for 2017/18 are unqualified. The report notes that there have been improvements in key areas with many of the concerns highlighted in previous audit reports around financial management now being addressed. Significant changes to the leadership teams of both the Scottish Police Authority and Police Scotland should bring greater stability.

   • The Scottish Police Authority overspent its revenue budget by £37.9 million in 2017/18. At the start of 2017/18, it had budgeted for an overspend of £47.2 million. It anticipates achieving a balanced budget in 2020/21 before returning to a deficit position after that.

   • There has been further development of the Scottish Police Authority’s three-year financial plan and ten-year financial strategy but there has been insufficient progress in developing both estates and workforce strategies. These are essential if the Scottish Police Authority is to achieve long-term financial sustainability and deliver the ambitions set out in Policing 2026.

   • The Scottish Police Authority has agreed a Digital, Data and ICT Strategy and an Outline Business Case for it. This is another important step towards realising the vision set out in Policing 2026. However, it is not clear how the estimated £298 million required to implement the strategy will be funded.

   • There has been an increase in expenditure on consultancy and external support during 2017/18. This reflects the scale of the organisational change that the Scottish
Police Authority and Police Scotland are undertaking and a recognition that they do not have the full capability or capacity to deliver this change internally.

- During 2017/18, the post of the chief executive of the Scottish Police Authority was made redundant. The business case pointed to a significant reduction in line management responsibilities. An interim chief officer was appointed at a lower salary scale. A new permanent chief executive was appointed in November 2018 at a salary scale consistent with the previous chief executive.

- In February 2018, the chief constable of Police Scotland resigned. The Scottish Police Authority applied proper governance procedures in making payments in lieu of notice and for untaken annual leave to the former chief constable. These were accurately reported in the annual report and accounts.

- There is continuing uncertainty about how and when railway policing will be devolved to Scotland. There are risks that this uncertainty continues to absorb resources and attention from the wider programme of transformational change that the Scottish Police Authority and Police Scotland are undertaking.

3. The implementation of Policing 2026 remains critical to the future of policing and the achievement of long-term financial sustainability. Audit Scotland will continue to monitor the progress through the 2018/19 audit of the Scottish Police Authority.
Public Audit and Post-legislative Scrutiny Committee

28th Meeting, 2018 (Session 5), Thursday 6 December 2018

Section 22 report – The 2017/18 audit of Community Justice Scotland

1. At its meeting today, the Public Audit and Post-legislative Scrutiny Committee will take evidence from the Auditor General for Scotland on her report entitled “The 2017/18 audit of Community Justice Scotland”. A copy of the report can be found in Annexe A. The report also refers to the Community Justice Scotland annual audit report 2017/18 which can be found here.

2. The Auditor General has prepared a briefing on the key messages from the report and this is attached in Annexe B.

Clerks to the Committee
3 December 2018
The 2017/18 audit of Community Justice Scotland
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**Auditor General for Scotland**

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Introduction

1. The Scottish Government's justice strategy sets out its ambition to shift the balance from short custodial sentences to community-based sentences which it considers are more effective in reducing reoffending and reintegrating people into the community.¹

2. The Scottish Parliament passed the Community Justice (Scotland) Bill on 11 February 2016. It received Royal Assent on 21 March 2016. The Community Justice (Scotland) Act (“the Act”) established a new non-departmental public body called Community Justice Scotland to:
   • promote community justice
   • encourage improvements in the quality and range of community justice services
   • advise Scottish Ministers on the performance of the community justice system.

3. This report is based on the 2017/18 audit of Community Justice Scotland and draws to the Parliament’s attention governance issues that Community Justice Scotland has experienced during its first year of operation.² The auditor has given an unqualified opinion on Community Justice Scotland's annual report and accounts for 2017/18.

Governance

4. The Scottish Government followed good practice by appointing the chair and chief executive of Community Justice Scotland in September 2016 in advance of Community Justice Scotland beginning work on 1 April 2017. In March 2017, it appointed four non-executive board members to Community Justice Scotland.

5. The Act states that:

   "Community Justice Scotland is to consist of—
   (a) a member appointed by the Scottish Ministers to chair Community Justice Scotland, and
   (b) at least 5 but no more than 8 other members appointed by the Scottish Ministers."³

6. Throughout 2017/18, Community Justice Scotland operated with a chair and four members.⁴ While this number of board members may have been appropriate for a small, new organisation, this is not consistent with the Act. The Act makes provision for the number of board members to be amended by regulation.⁵ This provision has not been used. The Act also makes provision for the board to appoint a deputy chair.⁶ The board decided not to do this.

² I am laying this report, Community Justice Scotland's annual report and accounts and the auditor’s report under section 22 of the Public Finance and Accountability (Scotland) Act 2000.
³ Community Justice (Scotland) Act 2016, schedule 1, paragraph 3(1)(b).
⁴ The board appointed a co-opted member who attended board meetings between March and December 2017.
⁵ Community Justice (Scotland) Act 2016, schedule 1, paragraph 3(5).
⁶ Community Justice (Scotland) Act 2016, schedule 1, paragraph 3(7).
7. Between October 2017 and October 2018, the chair of Community Justice Scotland has been absent. During this period, the board was meeting monthly, which might be expected in a newly established organisation. The remaining four non-executive members agreed that three of them would take turns to chair board meetings. In April 2018, the board agreed to appoint an interim chair and the Scottish Government agreed this. The chair resigned in November 2018 and the Scottish Government is planning to recruit a new chair. In addition, the Scottish Government appointed an additional four new members to Community Justice Scotland in October 2018.

8. During 2017/18, the board had two committees: the Audit and Risk Committee and the Human Resources and Remuneration Committee. The former met twice during 2017/18. The latter did not meet during 2017/18 but has met twice during 2018/19. The board plans to review the membership and scheduling of its committees following the appointment of new non-executive board members.

9. Community Justice Scotland is a small organisation with 26 staff members and expenditure of £1.2 million in 2017/18. It has limited financial capacity among its staff and was supported by the Scottish Government to prepare its 2017/18 accounts through a shared service agreement, recognising that Community Justice Scotland uses Scottish Government financial systems. The auditor has recommended that Community Justice Scotland increases its internal financial capacity.

10. The auditor also reported that: "[…] Board members are relatively inexperienced non-executives in respect of services on Central Government organisations" and noted that the appointment of four new board members was an opportunity to "[…] ensure sufficient experience in relation to finance, governance and risk management".

**Conclusion**

11. Community Justice Scotland has a critical role in delivering the ambitions of the Scottish Government's justice strategy and expanding and enhancing the understanding and use of community justice. In terms of governance, Community Justice Scotland had a challenging first year. In 2018/19, its budget has increased to £2.2 million. This will likely increase during 2019/20 as it starts to commission community justice services itself. All public bodies, irrespective of their size, must demonstrate clear and effective governance.

12. I have asked the auditor to monitor Community Justice Scotland's progress and report, as appropriate, following the 2018/19 audit.
The 2017/18 audit of Community Justice Scotland

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T: 0131 625 1500  E: info@audit-scotland.gov.uk  www.audit-scotland.gov.uk
1. The Auditor General’s report on the 2017/18 audit of the Community Justice Scotland was laid in the Parliament on 27 November 2018. The report is made under section 22 of the Public Finance and Accountability (Scotland) Act 2000.

2. The Scottish Government’s justice strategy sets out its ambition to shift the balance from short custodial sentences to community-based sentences which it considers are more effective in reducing reoffending and reintegrating people into the community. The Community Justice (Scotland) Act 2016 established a new non-departmental public body called Community Justice Scotland to:

   - promote community justice
   - encourage improvements in the quality and range of community justice services
   - advise Scottish Ministers on the performance of the community justice system.

Community Justice Scotland began operating on 1 April 2017.

3. Key messages from the report are:

   - Community Justice Scotland’s accounts for its first year of operation (2017/18) are unqualified.

   - Throughout 2017/18, Community Justice Scotland had a board comprising a chair and four non-executive members. This was not consistent with the Community Justice (Scotland) Act 2016 which specifies a minimum of five non-executive members in addition the chair. The Act makes provision for the number of board members to be amended by regulation. This provision was not used.

   - The chair of Community Justice Scotland was absent from October 2017 through to October 2018. From October 2017, the remaining four non-executive members agreed that three of them would rotate the chairing of monthly board meetings. In April 2018, the board agreed to appoint an interim chair and the Scottish Government agreed this.
During 2017/18, the board had two committees: the Audit and Risk Committee and the Human Resources and Remuneration Committee. The former met twice during 2017/18. The latter did not meet during 2017/18 but has met twice during 2018/19. The board plans to review the membership and operation of its committees following the appointment of the new four non-executive board members.

4. In October 2018, the Scottish Government appointed an additional four new members to Community Justice Scotland. The chair resigned in November 2018. The Scottish Government plans to recruit a new chair. The 2018/19 audit of Community Justice Scotland will review developments relating to governance.