OFFICIAL REPORT
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Public Audit Committee

Wednesday 11 February 2026

Session 6

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PUBLIC AUDIT COMMITTEE
6th Meeting 2026, Session 6

CONVENER

*Richard Leonard (Central Scotland) (Lab)

DEPUTY CONVENER

*Jamie Greene (West Scotland) (LD)

COMMITTEE MEMBERS

*Colin Beattie (Midlothian North and Musselburgh) (SNP)
*Joe FitzPatrick (Dundee City West) (SNP)
*Graham Simpson (Central Scotland) (Reform)

*attended

THE FOLLOWING ALSO PARTICIPATED:

Stephen Boyle (Auditor General for Scotland)
Lucy Jones (Audit Scotland)
Fiona Mitchell-Knight (Audit Scotland)
Craig Naylor (HM Inspectorate of Constabulary in Scotland)
John Paterson (HM Inspectorate of Constabulary in Scotland)

CLERK TO THE COMMITTEE

Claire Menzies

LOCATION

The Alexander Fleming Room (CR3)

Scottish Parliament

Public Audit Committee

Wednesday 11 February 2026

[The Convener opened the meeting at 09:30]

Decision on Taking Business in Private

The Convener (Richard Leonard): Good morning. I welcome everyone to the sixth meeting in 2026 of the Public Audit Committee. The first item on our agenda is for members of the committee to decide whether to take agenda items 3, 4 and 5 in private. Do members agree to take those items in private?

Members *indicated agreement*.

"Best Value in policing: Joint Best Value audit of policing in Scotland"

The Convener: Our main agenda item is consideration of the report "Best Value in policing: Joint Best Value audit of policing in Scotland", which is a joint report by Audit Scotland and His Majesty's Inspectorate of Constabulary in Scotland. We are pleased to welcome witnesses from both HMICS and Audit Scotland.

First, I welcome the Auditor General for Scotland, Stephen Boyle. He is joined by, from his team at Audit Scotland, Fiona Mitchell-Knight, who is an audit director, and Lucy Jones, who is an audit manager. We are also pleased to welcome Craig Naylor, who is HM chief inspector of constabulary in Scotland, and John Paterson, who is the lead inspector at HM Inspectorate of Constabulary in Scotland.

We have questions to put to the witnesses, but, before we turn to those questions, I invite the Auditor General to give a short opening statement.

Stephen Boyle (Auditor General for Scotland): Many thanks indeed, convener, and good morning to the committee.

As you mentioned, today the committee is considering a joint report from His Majesty's Inspectorate of Constabulary in Scotland and me, as Auditor General, on best value in policing. It is the first best value audit across policing since reform took place in 2013. Our audit assessed how effectively policing demonstrates continuous improvement in delivering strategic outcomes; the overall vision for policing; and the transformation of policing services. We deliberately refer to "policing" throughout the report, because the audit considered policing as a whole and the three components of it: the Scottish Police Authority, forensic services and Police Scotland.

Policing in Scotland is, of course, a major public service, with funding of around £1.6 billion, 16,500 police officers and almost 6,000 staff. Demand on the service is high and increasingly complex. Although public trust in the police remains high, we have seen a drop in confidence in local policing in Scotland. Our audit has found clear strengths but also areas in which faster progress in demonstrating continuous improvement is required. Senior leaders work well together and are focused on delivering the next phase of reform. Police Scotland's 2030 vision has sharpened its organisational focus, and this year's review of statutory plans is an opportunity for clear priorities and improved alignment across policing.

We found that although governance arrangements are effective, with good levels of

oversight and scrutiny, there are opportunities to streamline committee work and reduce some of the duplication. Financial management is also strong, with balanced budgets delivered since 2021-22 and progress made in medium-term financial planning. However, policing still needs to set out a financially sustainable model for the next few years. In our view, the completion in the next six months of its updated medium-term financial plan will be essential in setting out demand and pressures and the options that will be used to address those.

Despite a clear intent to build a thriving workforce, Police Scotland's workforce planning remains underdeveloped. We found no evidence that the current police officer numbers and staff numbers are the right ones for the future of policing in Scotland. A clear plan, aligned with medium-term financial planning scenarios, is required, along with improved management of absence levels and those officers who are on modified duties.

Policing is pursuing significant transformation, including with regard to how well technology supports it, but transformation has not been well managed in the past, and benefits have not been clearly demonstrated. The current digital estate modernisation and wider transformation plans will require effective prioritisation and management, as well as significant investment.

Although a lot of information on performance is published, we found that it does not clearly show progress against strategic outcomes over time. Policing needs outcomes-focused success measures and clear baselines to show progress and demonstrate whether the next phase of reform is delivering expected benefits.

Lastly, policing recognises where improvements are needed. It should now take a co-ordinated approach to continuous improvement and organisational learning and embed the principles of best value across the policing system. Delivery of an improvement action plan in response to our report will be a key part of the next steps.

Craig Naylor, John Paterson, Fiona Mitchell-Knight, Lucy Jones and I will, as ever, do our utmost to answer the committee's questions.

The Convener: Thank you very much indeed for that introduction to the report. When I look at the key messages at the very start of the report, they give quite a positive picture. You use terminology such as "Financial management is strong" and "Governance arrangements are effective", and you say:

> "Policing in Scotland benefits from effective strategic leadership, with senior leaders working well together supported by open, constructive relationships."

As a Public Audit Committee, we do not often read a report that has such uncritical conclusions and key messages. You might want to say a word about that.

However, I picked up that, when you spoke in the report about the strategic police plan, you said that the priorities and outcomes were not necessarily all that well defined. How do you reconcile those headline descriptions of how well things are going with some of the discoveries that you made when you looked in more detail at things such as the strategic police plan?

Stephen Boyle: That is a very fair analysis. I will turn to Craig Naylor in a minute, as he will want to express a view about that, too.

It is perhaps worth going back to some of the history of audit reporting on policing in Scotland. I think that the most recent section 22 report was in 2021 or 2022, but the committee will recall that there had been a statutory report on the Scottish Police Authority almost every year since police reform took place. Those reports set out a very troubled set of early arrangements in policing with regard to some of the governance, leadership and financial management, and some aspects of workforce and reform.

In the best value audit, which is the first best value audit of policing that I have done—the Police and Fire Reform (Scotland) Act 2012 requires me to do that with HMICS—we sought to deploy a shared team to look dispassionately at the situation, perhaps being aware of, but not overly influenced by, reports from the past, to produce an evidence-based audit report.

We have found progress. For many years, there were reports about financial management not being strong enough and governance and leadership not operating coherently. On the whole, therefore, there are positives in some of those areas, but there is still a lot of work to do. As I mentioned in my opening remarks, there are three parts that need to be aligned—vision, finances and workforce—to underpin the transformation.

You are right to recognise that there are some positive aspects, which is welcome, but there is still a considerable amount of work to do to fully embed best value principles and drive the next stage of policing, 13 years after reform.

That is my high-level assessment; I will pass over to Craig Naylor for his thoughts, too.

Craig Naylor (HM Inspectorate of Constabulary in Scotland): Convener, you asked a very interesting question that goes to the heart of quite a challenging space. There are three core documents: the Scottish policing priorities, which are set by Government; the strategic policing plan; and the 2030 vision for policing in

Scotland. They were all developed and published at different times and they could—as we say in the report—perhaps be better aligned.

Allied to that, the approach to performance reporting in policing in Scotland has often been, "We'll throw all the information we possibly can at you, including 120 or 130 pages for the performance committee to look at." That information describes very well what is going on, but not why it is going on or the outcomes and deliverability in respect of the challenges that policing faces.

What we have seen, which the report covers, is that there has been an improvement in that space, and we are seeing continued improvement in the performance reporting. It is not yet there, but it is getting closer to showing what the 2030 plan is delivering in terms of outcomes and the objectives that have been set.

The Convener: Could you perhaps develop a little bit more—perhaps Mr Naylor can start on this—the theme of how that proliferation of strategies and plans is being produced, as you describe it, in a way that is not necessarily creating an alignment of purpose? How is that impairing the organisation delivering on its objectives?

Craig Naylor: I do not know whether it is impairing the organisation delivering on its objectives. What it is doing is not allowing the reporting to be as clear as it could be.

In Police Scotland, we have—we have talked about this many times, and I have put it in annual reports—an organisation that is very operationally effective. We can look to the fact—I refer back to the comments from Sir Iain Livingstone to a previous committee—that there has been no unsolved murder in Scotland since the creation of Police Scotland. That is unheard of across the United Kingdom.

We have run events in Scotland exceptionally well, such as the events following the death of Her Majesty; the 26th United Nations climate change conference of the parties; and the Commonwealth games in 2014. There is a rich history of very effective delivery in the operational sphere. However, that was, at times, to the detriment of organisational learning, improvement and outcomes, and of the ability to demonstrate effective performance across the organisation.

What we are seeing now and have seen in recent years is almost a hold of the operational gain while we try to improve the organisational capability.

The Convener: Auditor General, I do not know whether you want to comment.

Stephen Boyle: I think that Craig Naylor's points are well made and probably speak to the question, "And where next for policing?" We look to capture that in section 4 of the report, which looks at whether the organisation is ready for self-improvement.

The report notes that a very large number of recommendations have been made by the various bodies. Policing is not short of scrutiny. Craig rightly referred to the former chief constable, Sir Iain Livingstone. I remember when he gave evidence at a meeting of the predecessor Public Audit and Post-legislative Scrutiny Committee, in which he set out the wide range of bodies that scrutinise policing in Scotland, including auditors, inspectorates, the Health and Safety Executive and many others.

However, it is a question of corralling all that into a cohesive improvement plan—to go back to where I ended my opening remarks—that embeds best value principles in the next phase of policing. That includes strategy development, implementation and taking forward recommendations effectively, and having cohesive scrutiny and public reporting alongside that.

The Convener: I suppose that one of the manifestations of having a more coherent approach is you producing a joint report with His Majesty's Inspectorate of Constabulary in Scotland.

Finally, I will touch on another area that is highlighted in the report that we are considering this morning, which is the depth of stakeholder engagement. You comment that there was limited public involvement in the development of the strategy, and that perhaps there could have been greater workforce involvement in the development of the strategy.

I do not know whether you want to kick off on that, Auditor General, and then I will move to Mr Naylor or Mr Paterson.

Stephen Boyle: Yes, I am happy to do so. I am sure that Craig Naylor and John Paterson will want to comment, but Lucy Jones may also want to say a word about that, too.

Lucy, are you happy to kick off?

Lucy Jones (Audit Scotland): We looked at public engagement for the strategic police plan, which is the overall plan for policing, and also for the individual strategic plans for the three bodies. With regard to the strategic police plan, the 2012 act sets out that the SPA is required to obtain the views of those who

"have an interest in policing",

which is perhaps quite vague. The SPA uses public consultation through the citizen space

platform to collect views. It went out to engage with the public, but what it got back was quite limited—it received 103 responses for the most recent strategic police plan, 72 per cent of which were from the public. We found that it was quite unclear what impact that had in terms of influencing the final plan.

09:45

As far as the individual bodies are concerned, Police Scotland did not directly engage in relation to its 2030 vision, but it does—as we say in the report—have regular public involvement through on-going surveys, and it used that to shape the vision.

With regard to the workforce, engagement on the strategic police plan was captured in the citizen space public consultation. Of the 103 responses, 8 per cent were from staff and 18 per cent were from officers, so it was really quite a limited amount. Having said that, for the individual strategies, we saw a good level of structured engagement with the policing workforce.

Craig Naylor: Stakeholder engagement is quite a complex field. It is about how policing engages with not just the public, but partners. It has a very strong relationship with the Convention of Scottish Local Authorities and the Society of Local Authority Chief Executives and Senior Managers, and it has recently agreed working practices. It has also, in the past two years, implemented an annual staff survey. That was something that had been missing for some time, on which we had commented.

The annual staff survey now drives engagement within the organisation, and we are very grateful that it has done that, because it pulls in the information. I recall that there was quite a high turn-out in terms of the number of people who responded to the staff survey—it was certainly more than 50 per cent, although I do not have the exact numbers at my fingertips. To us, that is quite a good, positive outcome.

With regard to the development of strategy and local plans, each local authority area is expected to have a local outcomes improvement plan, which is very much about engagement across all the partners that serve the public. Those plans are in place: in some places, they work exceptionally well, while, in others, they could be improved. That is an evidence base of engagement with the public, with elected members in local areas and with cross-sector service delivery partners.

Yes, improvements can be made, as they always can, but it is a complex field, and there is not one single magic bullet that answers all those problems.

The Convener: Thank you very much. I will now move us along to another area in which we are interested as a committee, and I invite Joe FitzPatrick to speak to that.

Joe FitzPatrick (Dundee City West) (SNP): First, I put on the record an interest that I have: a close family member works in forensics, so I will steer clear of any questions that directly relate to that.

The first area on which I will focus is equalities. The report reminds us that, in 2023, the then chief constable—quite dramatically, as I recall—acknowledged that Police Scotland was "institutionally discriminatory and racist." The current chief constable set out, in her 2030 vision, the commitment for Police Scotland to become

"an anti-racist and anti-discriminatory organisation".

There are a number of on-going pieces of work, including the policing together programme, and there is a strategy in place. In spite of that, however, your report notes that Police Scotland's internal audit in 2024 found that policing still

"does not have effective arrangements in equality and human rights impact assessments."

It would be good to hear what your audit found with regard to what those failings are and why policing is not managing to take that forward in a way that will make effective arrangements for equality impact assessments. What is missing, and how is policing progressing with that?

Stephen Boyle: Good morning, Mr FitzPatrick. I will turn to John Paterson in a moment, because he has led much of our work on equalities, but I will give a high-level comment first.

In the key messages in the report—I alluded to this in my opening remarks—we say that one of the first principles of best value is whether the organisation knows itself. Is it taking a considered and evidenced view and has it done appropriate self-assessments?

I refer back to the public statements from both the former and current chief constables about the considerable work that needs to be done by policing and Police Scotland to become an equitable organisation for the communities that they serve and the people whom they employ. In the report, we look to set out—as you referenced a couple of times—the work that supports that self-assessment and the judgment that we have made in our best value audit on the range of sources.

The 2030 vision from the new chief constable is clear that Police Scotland intends, by that stage, to become an

"anti-racist and anti-discriminatory organisation".

John Paterson is probably best placed to set out

the steps that need to take place, together with the range of sources.

We do best value audits principally in local government, and we do not always see an organisation that knows itself and opens itself up to quite severe public scrutiny and comment in the way that policing has done, so that is a very important first step that has happened.

I will bring in John Paterson—or Craig Naylor, if he wants to come in.

Craig Naylor: There are a couple of things to say. The policing together programme is looking at equality and diversity and a range of other prevention-type approaches in policing across Scotland. It is led at a senior level by an assistant chief constable, and it is driving a whole raft of workstreams, but it also ties into other workstreams, such as the workstream on tackling violence against women and girls.

I agree with the Auditor General that the organisation knowing itself and being able to be self-reflective about whether it is in the right place is a welcome first step. That is not just about equality, diversity and inclusion—it is about the whole best value discussion. Does the organisation know where it is weak and where it is strong? How does it enhance its strengths and improve its weaknesses?

For us, the programme of work to become anti-racist and anti-discriminatory is not about hitting a switch; it does not happen overnight—it happens over a long time. It is being driven hard and effectively, and there are a number of things to highlight, despite what we say in the report. For example, operational equality assessments are being done. If there is a Celtic v Rangers match at the weekend, an equality impact assessment will be done in the lead-up to policing that event. It is about widening that approach in a way that takes the human rights that sit at the core of the organisation's values and ensures that they are applied in every operational sphere.

We have reported previously on big operations in which human rights and values are at the core, and we have said that there needs to be more focus on embedding those human rights and the values of the organisation in day-to-day policing. Work is being done on that, but it is work in progress.

John Paterson (HM Inspectorate of Constabulary in Scotland): Good morning. To build on what Stephen Boyle and Craig Naylor have said, when we were doing the fieldwork, we were interested in not just what Police Scotland and policing in general know but what they are actually doing about it.

To start, I will go back slightly. The decision in 2022 to create the policing together programme came about because of the staff surveys that Craig Naylor spoke about. It is fair to say that staff raised significant concerns. Equally, concerns were highlighted in the public consultations. I believe that that was what was behind Sir Iain Livingstone's statement in 2023, followed up by Chief Constable Farrell in her 2030 vision and her plans.

The determination of policing to change the approach—as Craig Naylor said, it does not happen overnight—started with the appointment of a dedicated assistant chief constable in 2023. The policing together programme—we saw evidence of this—was initially under the oversight of the Scottish Police Authority, because the then SPA chair took the decision that the matter was important enough to create an oversight group, and that group still runs today. The initial plan was prepared, and it was reviewed at the mid-point in 2024. There are four key areas: leadership, learning, engagement and communications, with the latter being key to raising awareness and keeping the focus.

We know that there is now a culture dashboard in Police Scotland—I give the example of Police Scotland, but I know that it is used across policing. That is important, because the organisation needs to capture what is happening and retain clarity on what it is doing and what outcomes it is seeking to achieve. We found that there are 16 master actions, and those are reported through the policing together oversight group and publicly every six months, either at the SPA's people committee or at the SPA board.

Police Scotland has appointed 30 community advisers to ensure that there is a community connection and a link into what is happening. The committee knows about the independent review group that reported recently, too. That is the evidence that we have seen that action is being taken. I should add that the assistant chief constable works directly to a deputy chief constable as part of the internal portfolio, which, ultimately, is the chief constable's responsibility.

The overall effectiveness of the policing together programme, covering the areas that Craig Naylor has spoken about, will be subject to a full assurance review by HMICS in the financial year 2027-28. That is giving policing time to embed the strategies, and we will do another validation of that.

Mr FitzPatrick asked about the BDO internal audit. We looked at that, too. The last time we checked, 12 of the 18 recommendations had been completed and reported on publicly through the board.

Those are the areas where it is a case of not just what you know but what you are doing about it. I hope that that gives the committee some confidence.

Joe FitzPatrick: Did you say that you would be looking at the policing together programme again in 2027-28?

John Paterson: HMICS will do an assurance review of the programme three years after the mid-point review that is taking place.

Joe FitzPatrick: At that point, that might be something that the Auditor General would look at.

Stephen Boyle: I think so. I suspect that John Paterson and Craig Naylor will be part of the public reporting; Craig can talk about that. However, it is certainly part of the wider interest that we have. As we have said to the committee, we will follow up progress against recommendations and bring that to the committee's attention in due course.

Joe FitzPatrick: I move on to the Police Scotland estate. You say in the report that the current estate is "unsustainable" and that

"around £500 million will be required to deliver the masterplan, with a £200 million funding gap still to be addressed."

That is quite significant. What is being done to manage that and prioritise what needs to be done quickly over what can be done later?

Craig Naylor: That is an interesting question and one that has troubled Police Scotland since its inception. It inherited a large number of buildings, many of which had not been invested in for a long time. It has struggled, to be honest. We have commented on the difficulties, as have others, in internal and external audit reports. One of the key issues is professional competence in managing the estate. In the past 18 months, Police Scotland has appointed someone with the professional competence that you would expect in industry.

The estates master plan has been presented to the Scottish Police Authority, which has a plan to downsize, where appropriate, and reinvest with partners. It is doing significant work across many local authorities. I think that the number of shared services that it has with other partners is into the high 60s or 70s, which is a good way of doing business. If it can share one building in a location, instead of having three or four, that is a saving to the Scottish public purse, which is a good thing.

It is not easy, though. Just down the road at Fettes, there is a crumbling building that was built in the 1970s on a large footprint. The SPA has been trying to work with partners across the single Scottish estate project to make a difference there and get to a different outcome that will reduce the annual revenue cost and, hopefully, free up some capital to reinvest in a more efficient estate for Edinburgh. However, the difficulty is that professional, competent people are needed to drive that business.

Addressing the £200 million funding gap will need to be subject to a business case. It is not as simple as saying, "Here's a nice round figure of £200 million. This is what we need, Government." It is about specifying what the SPA is doing and how it is doing it, how it is making revenue savings and how it can reinvest capital and get to a point at which that is well consulted on across communities in Scotland. That will assure people not only that they have a service that meets the needs of their community but that they have a building that is fit for purpose and does what it needs to do, whether that is in custody environments, front counters or deployment bases for operational officers. It is a big, complex area. The SPA knows that it has not been good at that, and it is taking significant steps to make it better.

Joe FitzPatrick: Do you have confidence that the SPA is getting to grips with that now?

Craig Naylor: I have far more confidence than I had two years ago—yes.

Joe FitzPatrick: We will take that as a positive.

10:00

The Convener: Before I bring in Graham Simpson, I will bring in the deputy convener, who has a supplementary question on equalities, which was touched on in the report that Joe FitzPatrick raised.

Jamie Greene (West Scotland) (LD): Thank you, convener—that is appreciated. Good morning to the Auditor General and other guests. Mr Naylor, I will follow on from the line of questioning that you just responded to, on institutional criticisms of the force. Please correct me if I am wrong, but your response seemed to suggest that dealing with those well-documented and well-publicised issues is a work in progress—that we are getting there but are not there yet. That is fine; I understand it. However, does that suggest that Police Scotland still has issues with institutional discrimination, racism, misogyny and/or homophobia?

I am concerned because either those still exist in the force, which should be a cause for concern to most people, or they do not exist, in which case the entire force has been tarnished by those labels over the past few years, which is surely to the detriment of the workforce. I cannot quite work out which it is. Surely this must be evidence based.

Craig Naylor: That is a really interesting conversation, and it takes me back almost to the

creation of the Parliament, when the Macpherson report came out about the death of Stephen Lawrence. For what was the first time in my professional career, Macpherson described what institutional racism and institutional discrimination were.

There is a difference between institutional discrimination and people being racist, sexist, misogynistic or whatever. An organisation can be very committed, equality driven and values based, with people in it who are absolutely doing the right thing, but if its policies do not work for every member of the community who comes into that organisation, it has a problem whereby it is institutionally discriminating against them.

An interesting example of that, to go back maybe 10 years, was when the fitness test was equalised for incoming police officers in England and Wales. They had to do a bleep run at a certain pace and a strength test in certain ways, and there was no difference between those tests for males and females. I am not an expert, but male and female physiology are different, and you would expect a man to be able to do better in some things and a woman to be able to do better in others. That approach was quickly dispensed with, because it was seen as discriminatory from an organisational perspective, although it had been intended to improve the general level of fitness across the whole police workforce. Without people intending to discriminate, policies can become discriminatory if they are not thought through incredibly effectively.

When Sir Iain Livingstone came out with his statement about institutional discrimination and racism, the Sheku Bayoh inquiry was at the very early stages of its evidence sessions. It was on the back of the preparation that the force had done for that—it had taken a really close, hard look at its policies, its procedures, how it did business and how it had delivered a service to Sheku Bayoh's family and others—that it reflected that, in effect, it was not delivering as well as it could to minority communities, including those that are defined by race, sexuality, gender, sex and so on.

That is a very hard thing to say, and Iain Livingstone was one of the very few chief constables across the UK to come out with that publicly. I supported him at that time, and I support him still, in that it was a very strong thing to do. The messaging around supporting his staff and officers may not have been as strong as it should have been, because the challenge that they then faced in communities was people saying to them, "Well, you are just a racist. Your chief constable said that." That is not what he said.

We continually talk about the subtlety of that discussion; we talk about it regularly in the office. However, we are very clear that, if someone does not recognise and take responsibility when things go wrong—whether that is on race, sex or whatever—they will never improve things. The fact that Police Scotland has said, and continues to say, that it wants to be anti-racist and anti-discriminatory is a very positive step. As John Paterson highlighted, a large number of pieces of work are moving forward.

For me, the question to which I do not know whether I will ever get an answer is: how does someone know when their institution is no longer racist, discriminatory or whatever else? It has to be something that they keep coming back to and testing, to understand whether they have made an improvement through taking steps to address the issues that were previously highlighted, and, if they have, whether they have uncovered anything else that they need to take action about. I do not know whether that answers your question, Mr Greene.

Jamie Greene: It is very helpful. However, it insinuates by phraseology. Saying, "We want to be less racist," means, "We are racist still." Saying, "We want to be less discriminatory," means, by default, "We still are discriminatory." I am not asking you to agree or disagree with comments that have been made by Police Scotland but, apart from what has already been said, have you, in your capacity as chief inspector, seen evidence of discrimination, racism, sexism or misogyny?

Craig Naylor: I am not avoiding your question, but I will split it into two sections. We are currently doing a piece of work on police conduct. In some complaints about police officers and police staff, allegations are made about sexism, racism or misogyny. I do not have at my fingertips the figures on how many of those allegations are shown to be the case. Such allegations are investigated by the professional standards department, and action on conduct is taken if that is appropriate.

On whether the organisation is discriminatory, it is very difficult to make sure that every policy does not have some unintended consequence that was not foreseen when that policy was set. Policies go through equality impact assessments, data protection impact assessments and almost every other impact assessment that you can imagine—including on human rights—to make sure that what is being put in place does not have an impact on any group, not just a minority group.

The organisation has to keep on top of that. It has to keep checking that the outcome is what it expected when it drives a new policy.

Jamie Greene: Thank you. I will leave it there.

The Convener: The choice of language is quite telling, is it not? It is not just an ambition to be non-racist and non-discriminatory; it is "anti-racist" and

"anti-discriminatory", which suggests that an active piece of work is under way.

I now invite Graham Simpson to put some questions.

Graham Simpson (Central Scotland) (Reform): Thanks, convener. I want to go back a bit, albeit probably staying with equalities. John Paterson, you mentioned that there are 30 community advisers. Are those police officers or are they members of the public, for example, and are they sited geographically? How does it work?

John Paterson: Good morning, Mr Simpson. They are members of the public who work under the policing together portfolio. They provide the community link and voice that helps to shape the policing together programme, which sits under ACC Paton. To pick up on what Craig Naylor said, that also helps with the on-going reviews of practice, policy and procedure. All of that is governed under the policing together programme.

Graham Simpson: How are those individuals appointed?

John Paterson: That is done through a recruitment process that is managed by Police Scotland.

Graham Simpson: So is it the case that those roles are advertised and people apply?

John Paterson: Yes, as far as I understand. I did not look at that level of detail; I am sorry.

Graham Simpson: Is it done geographically? Might there be one person for Glasgow and one for Edinburgh, for example?

John Paterson: The roles are geographically located.

Graham Simpson: That is useful.

You also mentioned the existence of a culture dashboard. What is that?

John Paterson: That involves looking at the culture in the organisation. It looks at staff survey responses and reviews, and it is monitored in order to keep track of cultural issues in the organisation and its engagement with the public.

Graham Simpson: What kind of cultural issues are those?

John Paterson: I do not have the full list to hand. Sorry, Mr Simpson. That would be something for Police Scotland.

Graham Simpson: Mr FitzPatrick asked about estates. I looked at the section in the report on sustainability and I wondered why that matters to Police Scotland. However, one area where it matters is estates, because we have lots of old buildings. On a basic level, they could be using a lot of energy whereas, if they were more modern, they would use less energy.

The report states:

"Policing has set clear environmental targets",

and I wonder what those targets are. It continues:

"However, Police Scotland does not set out environmental priorities or outcomes in its core strategic plans".

It has targets, but it does not seem to have plans to meet those targets. Why is that?

Stephen Boyle: You are right. Lucy Jones looked at that issue, so I will turn to her in a moment, but both things can be true. You can have a target, and that is all well and good, but you might not have a detailed plan as to how you will deliver that target. In essence, that is where we have reached in our assessment. As we say in the report, Police Scotland has "many interrelated environmental strategies", but they make limited reference to environmental sustainability or goals.

That leads to the important assessment of whether policing in Scotland will deliver on its carbon emission reduction targets. There is now some doubt about Police Scotland's ability to deliver the target to reduce CO_2 emissions by 35 per cent by March this year and whether that will now be achieved.

There is work to do. There is an issue about how the alignment and implementation of strategy fits with wider issues. You rightly mentioned the estate, and the fleet is another significant component. It is about that next step. A strategy needs to be more than a document; it has to shape the implementation and delivery of operations, and that feels like an important part of where policing goes next.

I am keen to bring in Lucy Jones, if she wishes to add more.

Lucy Jones: Police Scotland has clear targets and plans, and environmental targets are spread across a large number of strategies. Police Scotland has an environmental strategy, and it is renewing that jointly with forensic services this year, in recognition of the interdependencies and the joint use of estate. Environmental targets appear in Police Scotland's fleet and estates strategies, and it has a net zero plan.

There is a huge amount of strategic intent there, and we do not doubt that a lot of work is being done to reduce the organisation's carbon footprint. However, its core strategy, which is the 2030 vision, and the business plan and annual police plan that sit behind that, lack reference to all those wider strategies. That was our concern. It is not that Police Scotland does not have a focus on the issue; it is that it was not bringing the issue into

what drives it each year and sets its focus. Conversely, the SPA and forensic services both have clear commitments in their core strategies.

On the overall policing target to reduce CO_2 emissions by 35 per cent by March this year, the most recent update was that there is a high chance that that will be missed. However, we recognise that that challenge is faced by the wider public sector and is not unique to policing. The estates element and how the organisation drives forward modernisation are linked to that.

Graham Simpson: The target is to reduce CO_2 emissions by 35 per cent by the end of March this year. When was that 35 per cent reduction from?

Lucy Jones: I am afraid that I do not have that figure to hand.

Graham Simpson: It is pretty meaningless unless we know that.

Stephen Boyle: We might need to come back to the committee if we do not have that detail at the moment.

Graham Simpson: That is quite an important detail, is it not? We need to know that.

Stephen Boyle: I am almost certain that the target will cover a period up to March 2026, but we do not have the detail to hand to say how far back it goes, whether that is one or two financial years, or however far back it is. We can follow up on that point after the committee meeting—I apologise that we do not have the information to hand.

10:15

Graham Simpson: Okay, that is no problem.

You also said in the report that there appears to be low awareness of the sustainability initiatives—such as they are—among senior leaders in the police. It goes back to what I said at the start of my question: it is all very well to have targets, but if the cops do not know about them, they will hardly be met.

Craig Naylor: There is a separation of responsibilities. The responsibility for sustainability is vested in those who purchase the vehicles, those who negotiate the contracts for gas, electricity and so on, and those who repair, maintain and sustain the estate and the buildings to make sure that they are as carbon efficient as possible. I would not expect a firearms commander who, as the superintendent, is dealing with a live firearms incident at 3 o'clock in the morning to be considering which vehicles they send to that incident; they will use the vehicles that are available to them.

Therefore, although I do not expect operational police officers to be fully cognisant of every piece of the plan, when they are replacing their fleet, I expect them to say, "I want to make sure that procurement is getting me the right fleet for the job I've got to do." Doing their job is the most important thing, but the sustainability aspect is also important.

To pick up a touch more on your question, one of the difficulties that Police Scotland has wrestled with since its inception relates to the amount of capital that it gets every year. We talked earlier in the evidence session about the £200 million funding gap that is described in the report. To consider the state of the estate, many of the buildings are old, decrepit and not fit for purpose, and little can be done to improve their insulation, heating and so on.

When we reported on wellbeing a couple of years ago, we did a piece of work that involved a visit to Rothesay. The building in Rothesay had holes in the roof with water running down the walls, but no money had been invested to fix that. Thankfully, such work has now been done, and greater insulation and a more efficient heat system were put in as part of the improvements to fix the roof.

These issues are being considered and worked on. However, when there is a limited capital budget, money must be spent carefully to ensure that you get the most bang for your buck.

Graham Simpson: Your report said:

"The capital budget is over-committed each year".

Are budgets too tight to achieve what we want to be achieved?

Craig Naylor: I am not a budget specialist—I will maybe turn to Stephen Boyle in a second—but I will make a couple of comments on that question. Police Scotland overcommits to its capital budget every year because it has a single-year budget to deal with. It is incredibly difficult to spend large amounts of capital on infrastructure-type projects with one-year spend—I am sure that the committee has heard that point many times before. Police Scotland tries to overcommit and then recognises that it will not deliver everything within that overcommitment. The interesting factor is how big the overcommitment is; I have heard figures of between 10 and 20 per cent described as reasonable.

When I did similar work in England and Wales, we were fortunate to have three-year budgets, so I could phase the work over a three-year period. I ran a force that is a tenth the size of Police Scotland and, at the time, my capital budget was half the size of Police Scotland's capital budget. A small rural county force in England and Wales had a total budget that was 10 per cent the size of Police Scotland's budget but a capital budget that

was 50 per cent the amount of what Police Scotland was getting at the time.

Graham Simpson: You had three-year budgets, whereas Police Scotland has one-year budgets. Would it help matters if Police Scotland were to have three-year budgets as opposed to one-year budgets?

Craig Naylor: That would certainly help Police Scotland to schedule its work and to deliver more effectively. I am sure that Police Scotland would be delighted if you were to say, "Here is some future certainty on what you are going to spend." In the report, we called for a better medium-term financial plan, and three to five years is the period that such a financial plan would be expected to cover.

Graham Simpson: And a wry smile has appeared on the Auditor General's face.

Stephen Boyle: Craig Naylor is absolutely right that, when Police Scotland was formed from the various regional forces in Scotland, the police ceased to be local government bodies and became, as Police Scotland, a central Government body. As the committee knows very well from other evidence that it has taken, that brought Police Scotland into an annual budgeting cycle. As we mentioned in the report, it does not have borrowing powers that could allow it to support investment in the estate.

In the report, we talk about medium-term financial planning, strategy and workforce. There is a need for policing to set out, with clear scenarios, stronger financial planning arrangements into the medium term, which will encompass both capital and revenue.

What we are talking about here is public service reform and transformation. There is a significant legacy estate. Craig Naylor and John Paterson talk about how policing is changing and the need for investment in digital. Where police stations are and how they are used are also changing.

The committee has taken evidence in recent years about public service reform and the use of assets and how the Scottish Government is taking that forward through its public service reform strategy. There are some good examples in this report; there are 19 properties where services are co-located with other blue-light services. That feels like an example of progress.

It is not about police finances in the round, Mr Simpson, but Police Scotland will be able to make a stronger case to Government if it does the detailed workforce and estates strategy and that is all brought together to support how policing will be delivered by 2030. Craig may want to say a bit more about that. We can see that there is progress, but it will have a more compelling case to make having gone through workforce medium-term financial planning and alignment with vision and strategy.

Craig Naylor: I absolutely agree and the evidence that the chief constable gave to the Criminal Justice Committee just before Christmas on pre-budget scrutiny described the changes in the nature of crime, the demand that policing faces and what that looks like. As Stephen Boyle said, that means that you need different skill sets and different capabilities, and not all of them come with a warrant card. The ability of the organisation to change its shape is to some extent hidebound by some of the policies that are in place around redundancy. At the same time, we need to have different skill sets; we need to engage on things, such as apprenticeship programmes, that will bring in forensic skills in a different way, that will bring in digital forensics in a different way and that will bring in capabilities that are not traditional uniform capabilities. However, that means changing the organisation as it is currently seen, and that needs a really strong communication message.

How do you do that—how do you shape for 2030—with a one-year budget cycle, with an inability to plan much beyond November budget settings every year, when you are trying to bid for growth or change or different capabilities within your organisation and you are limited to, first, capital and, secondly, revenue expenditure in that way?

Graham Simpson: I can see the problem that the chief constable is facing here, if she is thinking, "Over the next few years, I need more people who are not necessarily police officers but have particular skills," but she is faced with a one-year budget, it is quite hard to do that.

We saw from the report that the number of police officers has gone down 5 per cent over five years and the number of staff has gone up 4 per cent. Is that a deliberate thing or has it just happened by accident?

Craig Naylor: It is a deliberate thing. The 2030 vision piece of work is looking at the workforce mix, as people often call it, which is about how many uniformed warranted officers there are in comparison with police staff.

There is a deliberate move to put the right skill on the right seat, so, for example, civilian investigators have been brought in to do some of the long-term investigations that do not need a warranted power. That includes the Eljamel inquiry, the Covid inquiry and the Glasgow hospitals inquiry. Police Scotland has a significant resource committed to that.

Many of those investigators are either former officers or investigators from other services who

have been brought in to focus on that alone and are not expected to make any arrests. You do not need the power of a warrant card to investigate, as long as you are a skilled investigator who can take great statements, understand evidence and present that to a court or tribunal in a consistent way. That, to me, is a really good use of resources.

However, where you have other people in the workforce who cannot be skilled up in new digital ways of working, how do you redeploy them if you cannot go into the workforce more aggressively and change those jobs or your employment model? That inhibits what Police Scotland does.

Stephen Boyle: One of the most striking conclusions in the report is the need for more effective workforce planning. That is not just in and of itself—Craig Naylor set out the context clearly. Policing in Scotland is changing, and workforce planning is unlikely to be achieved within the timescales or cost, or as a result of the operational necessity from natural wastage. It has to be supported by a clear, phased transition model. Some of that will come with a cost. Flexibility in how it makes that transition may require engagement with the Scottish Government, but that case cannot be made without Police Scotland having gone through detailed workforce planning. It is a fundamentally important next step for policing that Police Scotland is able to articulate, with a range of scenarios linked to finances and vision, how the policing service will evolve and who will deliver that.

Graham Simpson: I will stick to the workforce, because the report says that

"14 per cent of officers are on modified duties",

which is up 60 per cent since 2022-23. That is quite a big number. Nine per cent are officers on modified duties who are "not deployable". Can you explain what you mean by "modified duties"? Maybe it is obvious—someone is not doing the job that they were originally doing—but there must be reasons for that. Are they health reasons? Are people being deliberately moved into other roles? Why are 9 per cent of officers not deployable?

Craig Naylor: There is a large number of reasons, which you touched on. Some of them are health issues. For example, women who are pregnant are not deployable. You would not want them to be going out and wrestling with someone on Lothian Road at 3 o'clock in the morning. It might be someone who is recuperating from an injury, an illness or something similar. I would describe that as one group.

There are those who have an illness or injury who will never be able to be redeployed. That would include someone who has been injured on duty and whose injury is such that you would never want them to be put at risk of exacerbating that injury. In those circumstances, that individual will often work through a reasonable adjustment under the health and safety legislation, which Police Scotland is obliged to make, or will work towards an ill-health retirement. An ill-health retirement robs someone of their career, which is quite devastating for the individual. You do not want to do that unless it is the only option available to you. The other factor is that it is incredibly expensive to provide someone with an ill-health retirement package, and Police Scotland has a limited budget. It affects the individual's pension. Do not ask me to explain it much more than that, but I know that it is incredibly expensive. I served as a divisional commander in Police Scotland and we would often consider individuals who wanted to work but who we could not effectively deploy in a safe way for them or for the organisation. It was incredibly expensive.

There are then those who are working towards ill-health retirement, and others who are restricted because of conduct matters or investigations into their behaviour. There are large swathes of groups within that 14 per cent. It is not a homogeneous group that we can apply one fix to. When someone is at work and is deployed in a policing role—but not a front-facing role—we are keen for Police Scotland to be even more focused than it has been on maximising that and ensuring that best use is made of that individual's skills.

10:30

That could include moving them to intelligence officer posts or posts dealing with the public who have come off the 999 system in the control room. There are jobs that can use the skill set of a police officer who is not operationally deployed. We are not saying that that 14 per cent is wasted resource, but it needs to be managed effectively in order to get the most out of them when they are not able to be deployed in an operational role.

Graham Simpson: The figure seems quite high to me. It has gone up 60 per cent in just a few years. Why do you think that it has gone up so much?

Craig Naylor: John Paterson has looked into that in greater detail, so he can perhaps answer that.

John Paterson: It comes down to recording practices and processes within the organisation. When the 10 legacy organisations were brought together, a new personnel system called SCOPE—system to co-ordinate personnel and establishment—was brought in. However, it had limited functionality. Work was done during late 2021 and 2022, at the end of the Covid period, and the lessons that were learned from that, whereby

officers and staff were able to come forward and accurately record the duty modification, are behind the initial 60 per cent surge.

It is first about recognising that it is a challenge for policing. An action plan was presented to the Police Authority in August last year, which is now fully supported by the human resources lead. That plan is about doing exactly what Craig Naylor said: namely, looking at those officers and at the different categorisations and asking whether someone is short-term modified, long-term modified, or recuperative.

The other issue that we need to be alive to is the challenge that is presented by the fact that officers and staff are waiting prolonged periods for medical interventions, whether through the national health service or somewhere else. Police officers and staff are not immune from the backlogs that, unfortunately, we see at the moment, and that has a knock-on effect on resource availability.

I will also pick up on the point about the 9 per cent figure. That refers to officers who cannot carry out the normal role of a police constable, which is not to say that they cannot perform policing duties. Through the action plan, we have seen evidence of Police Scotland identifying posts where those officers' skills and assets can be used. Equally, Craig Naylor set out the change in the workforce mix in relation to the chief constable's wider reform of policing, and the number of opportunities for the chief constable to use those officers in those posts will reduce. That is why it is important that the workforce plan takes cognisance of that.

Graham Simpson: I will finish by asking about an issue in relation to the police that has concerned me for some time, which is the level of mental health problems. That is linked to what we have been talking about.

Mental health issues are the most common cause of long-term absence in the police. Absence levels due to that cause remain higher than during pre-Covid times, and they cost £80 million a year. I have spoken to police officers, including senior police officers, who will admit to having mental health issues. Although it is perhaps refreshing that they are able to talk about it, it is nonetheless tough to hear about. Why have things got so bad? Why are levels not reducing?

Craig Naylor: I will happily pick that up. There is an oft-quoted statistic that the majority of the public will deal with four traumatic incidents in their life, whereas a police officer will deal with between 400 and 600. The Scottish Police Federation used those figures in a recent campaign. Policing is a challenging and traumatic job.

Two years ago, we did work that looked at the wellbeing offering to officers and staff in Police Scotland. There were some good examples of good practice, but there were also some examples of really poor practice. Police Scotland has an action plan and is taking action on that. However, we are dealing with a workforce of 16,500 officers, who are dealing with between 400 and 600 traumatic events during their 30 or 40-year career, and that has a massive impact on individuals.

During our work, we found two strong elements that affect individuals' mental health. One is dealing with trauma such as a dead body or a serious road traffic accident with young children—or all sorts of other things that they deal with regularly. The other element is the organisational stressors within the organisation. How easy is it to get a day off when you need to attend a school event with your children, a family party or something similar? How easy is it to get your holidays when you are cited for court? We are doing some work with His Majesty's Inspectorate of Prosecution in Scotland on citations and how the system works not just for police officers and staff but for members of the public. We will publish that next month.

There are stressors within the organisation that add to the trauma that individuals deal with. It is difficult and complex for the organisation to get on top of and work on that, and we need to be able to recognise the individual behind the issue and not just a number. Dealing with 23,500 individuals is a big, complex thing, and it does not always work, which is when we end up with individuals taking the organisation to court, industrial tribunals and so on because they have been poorly treated.

Police Scotland has a commitment to work on people's wellbeing. The 2030 vision has strong wellbeing ambitions, and we are keen to see that develop in the coming years to make sure that staff and officers are supported and able to talk about their mental health and when it is a challenge for them, and not be stigmatised, which has often been the issue with the bravado of policing in the past. Certainly in my early career, talking about anything that upset you was frowned upon, but that is changing. I am not saying that it is fixed, but it is changing.

Graham Simpson: Convener, I could talk about this for hours, but I will not. Somebody else needs to get a shot.

The Convener: Okay. Thank you very much—that was a useful understanding of workforce wellbeing issues.

We will now move on to talk about workforce planning, and I invite Colin Beattie to put some questions.

Colin Beattie (Midlothian North and Musselburgh) (SNP): I have a few questions. I am

not sure whether to address them to the Auditor General, so I hope that the witnesses will just pick them up accordingly.

Workforce planning is a real issue. Audit Scotland, HMICS and the external auditor have reported that workforce planning is underdeveloped. Paragraph 25 of the report says:

> "To ensure it has the capacity to deliver on its vision for policing, Police Scotland is focused on workforce modernisation"

and there is a brief description of what that means. Why is it proving so difficult for Police Scotland to develop and implement its strategic workforce plan?

Stephen Boyle: I am happy to start on that, and Fiona Mitchell-Knight might also want to say a word or two about it.

I would not want to understate the complexity of policing in Scotland. There is the history and legacy of combining regional forces into a national police force, and Craig Naylor spoke about the focus on operational capability and effectiveness. The chief constable, who is responsible for that, has a role in determining the capacity in the service that he or she requires.

We have already touched on how policing is funded on a single financial year basis. As I said to Mr Simpson, in and of itself that is not sufficient mitigation not to make progress, because policing is not the only large and vital public service that is funded on an annual basis. The NHS is in the same boat. There are mitigations but, as we have set out in the report, in and of themselves they are not sufficient for policing not to make progress.

It is essential that policing makes progress in order to deliver the modern, transformed police service that is set out in the 2030 vision, and it is essential that it can map out the steps that it needs to take to transition from the model of policing and the workforce that delivers it from 2026 through to 2030.

Of course, when you produce a plan, inevitably what you set out will not be delivered entirely in four years. However, having a detailed plan with scenarios and funding gives a better chance of it being implemented and makes it a more credible offer to the funders—for policing, that is the Scottish Government, overseen by the Parliament.

As I mentioned, we set out in the report and in our conclusions and recommendations that it is central to enhancing workforce planning to align that with medium-term financial planning to deliver the vision.

Fiona Mitchell-Knight might want to say a word or two, if you are content, Mr Beattie.

Colin Beattie: Before that, I have a question on the back of your answer. You have usefully sketched out the background and the situation, but you have not said why workforce planning is so difficult. Why is it so difficult?

Stephen Boyle: All organisations find it difficult. The funding is one component. Another is that what had been a clear position on no compulsory redundancies is not now so set in stone, given some of the recent announcements from the Government as part of its public service reform strategy. There is also a need for workforce planning skills, which are not in abundance, so that is another factor—there has been a change of personnel.

In addition, the nature of policing is changing. This is definitely Craig Naylor's territory, but we are rapidly digitising the environment and skills, and the types of crime that take place in Scotland are changing. Crimes on the street are moving into the home and online, which is part of the issue. At which point do you cut it and say, "Actually, we need these skills today and not these other ones in two or three years' time"?

There are a range of factors, and I hope that I have gone some way to explain why there is an issue, but the factors have to be overcome. Policing as an organisation spends £1.6 billion of public money. It is unique in its ability to influence and interact with the public. For me, despite all the factors that make it difficult, none of those is insurmountable in delivering a cohesive financial and workforce plan to deliver the vision.

Fiona Mitchell-Knight (Audit Scotland): As the Auditor General said, workforce planning is not easy, and many organisations across the public sector are struggling with it. We are clear in our report that policing has not been passive in the area and has developed workforce plans. Police Scotland has a strategic workforce plan in place, and forensic services published its first strategic workforce plan in October 2025.

Policing recognises that it has work to do in developing the plans sufficiently to demonstrate how it will deliver on the vision. An important pillar of the 2030 vision is a thriving workforce, and policing now needs to set out how it will achieve its ambitions on that. We say in the report that the next version of the plan needs to set out what the future workforce will look like, in terms of skills and numbers, and that that needs to be aligned to the medium-term financial plan, which is an important action to note.

Police Scotland recognises that. Later in our report, we talk about the best value self-assessments that have been done in recent years. Police Scotland recognises strategic workforce planning as an area for improvement in its own

best value assessment. As I say, the organisation has not been passive, and it plans to develop the next version of the workforce plan in 2026-27. That is not easy, but Police Scotland recognises that it must do it.

10:45

Craig Naylor: I can add a wee bit more flavour. Police Scotland first looked at strategic workforce planning in 2019 and did a piece of work based on NHS-type modelling. I do not want to be critical of that work, but it did not land particularly well and did not really meet the need, because it came to a view that everyone needed more resources, which was not a practical consideration.

We did some work on strategic workforce planning in 2022-23 and, at that time, were enthused by something that has taken longer to deliver, which is the work on a new community policing model for Scotland. That has been piloted in the past year within Forth Valley and, I think, also within Highland division. The model of community policing has been redesigned to be far more community-focused and to ensure that there are sufficient resources for both investigative and response policing. The model gives a strategic plan for each division so that local issues can be put against that before the plan is rolled out. I see that as the bones of good strategic workforce planning, which looks at the here and now but also towards the future.

There is work but, as we have said in the report, it is underdeveloped. It is not undeveloped, but it is underdeveloped and there is a need for considerable work on current demand and on scenario planning for future demand. The chief constable covered that well with the Criminal Justice Committee. In the past two years, there has been a significant rise in serious organised crime, particularly between Glasgow and Edinburgh. The police are looking at changes to the state actor issues that we are seeing right across the United Kingdom and at changes in the counterterrorism landscape.

Those are all high-end issues that require specialist skills, while, at the same time, the police are trying to fix the engines on the Boeing 747 of community policing to ensure that the issues that affect your community in Midlothian, East Lothian or wherever else are dealt with effectively.

The situation is large and complex. Work is on-going, but it needs to accelerate a wee bit and that is what we are pushing for in the report, in order to ensure that, where Police Scotland recognises that things are changing, it can lay out its plans. It is important that it can make a business case to the Government if there will be a need for changes in how workforces are employed, in how police officers are warranted, or in other things.

Colin Beattie: I will go back to something that was touched on a few minutes ago. Paragraph 26 of the report explains that the workforce plan

"is not aligned to MTFP"

and Fiona Mitchell-Knight emphasised that. The report says that

"the current financial and workforce plans do not support meaningful discussions within policing on budgets or with Scottish Government on funding",

which is something that you have touched on in the past few minutes. Paragraph 26 also says that

"Police Scotland intends to present updated financial implications of the workforce plan to deliver the 2030 Vision in the first quarter of 2026/27."

There seems to be a disconnect between financial planning and workforce planning. How will the financial implications of the workforce plan help to inform delivery of the 2030 vision when more evidence-based workforce performance reporting will take place later?

Stephen Boyle: You are right to pick up on those points, which all connect. I may ask colleagues to talk about the issue of vision.

As the committee knows, and as is clear, policing is funded by the Scottish Government and is no longer funded by local government. The Scottish Government receives funding requests from all its public bodies. The budget-setting process is part of the Scottish spending review, which came out in January, and is part of the Scottish Government's own medium-term financial plans.

The committee knows, because Audit Scotland has reported on it, that there is a forecast £2.6 billion gap in revenue between now and the end of the decade. On the idea of policing getting its existing share, or indeed a bigger share, which was part of the chief constable's pre-budget ask, I can understand the Scottish Government's position that it would be a more persuasive and compelling pitch from policing if it was supported by a medium-term financial plan that was aligned with a detailed transformation or workforce plan.

There is of course a balance to be struck. For all the reasons that Craig Naylor sets out regarding operational challenges and how policing has changed, the existing service has to be sustained, and that is a matter for the chief constable, overseen by the SPA board. As I say, the case for transformation and for funding it will be more compelling if it is supported by a vision, a workforce plan and a financial plan that are aligned.

Performance reporting is clearly so important. This will be a phase of transition in the operational capability of policing, through the workforce, and in the spending that is required to deliver that capability.

John Paterson: I draw the committee's attention to one point. Although we are rightly focusing on Police Scotland, as it accounts for the biggest use of resources, we saw some positive steps being taken by the forensic science team, which introduced a workforce planning tool that forecasts the resources and skills that the team will need for the next five years as well as how much that will cost, with a varying degree of confidence as the forecast pushes out towards the five years.

There are pockets of really good on-going work within the policing structure. The challenge with Police Scotland lies in the complexity in the workforce mix, which Craig Naylor has spoken about. We saw and heard from the chief constable before Christmas, when she set out some of the challenges. We have an issue about seeing that in action, considering what the workforce mix will be.

To go back slightly to our conversation around an increase in staff numbers and a decrease in the number of police officers, I point out that policing in Scotland is still at a different level to the staff-officer mix in the rest of the UK. Although the report did not set out to do a compare-and-contrast exercise in any way, shape or form, we note that around 63 per cent of the police workforce in England and Wales consists of officers, with around 37 per cent being staff.

As you can see, the chief constable set out her ambition in vision 2030: she wants to get to the place where she has the right people doing the right jobs, while recognising the challenges that are coming through. Going back to forensic science, we have seen some really good evidence of that approach in practice, and I know that the wider human resources team is now looking at that within policing.

Colin Beattie: I return to the question of the mismatch. Is Police Scotland conscious of that and working to deal with it? Is it going to be dealt with? If so, when? I cannot see that the measures will work without an alignment.

Stephen Boyle: It is absolutely right to recognise that Police Scotland knows that it has a significant piece of work to take forward here. As Fiona Mitchell-Knight touched on, there is an intention to provide an update on the financial implications of the workforce plan in the first quarter of the next financial year, and to set out more of the detail by the end of June 2026.

As John Paterson and other colleagues have said throughout the evidence session, policing in Scotland is self-aware. Police Scotland recognises much of what we set out in our report. Through the best value audit, we hope to provide some detailed recommendations that act as something of a catalyst for progress and implementation of some of the changes that are needed. I would not want to understate the complexity of what is needed, however. It is the classic thing: "If it was that easy, we would have done it by now." Perhaps there is a compelling case that it is absolutely necessary to make the changes in the workforce and in the associated finances.

Craig Naylor: I will talk a wee bit about the infrastructure that sits behind the link between finance and people. When Police Scotland was created, there was the SCOPE HR system, which John Paterson talked about. SCOPE does not speak to the finance system. In this day and age, enterprise resource capabilities across any large organisation involve a cradle-to-grave service that takes you from your application through to your pension or when you leave the organisation. You can be paid through that system and, for example, procure uniform or equipment. It all joins up and allows you to use that capability to plan more effectively and model scenarios. Police Scotland does not have that.

Replacing SCOPE and the finance systems, and integrating all the operational systems that are involved, is a significant piece of work and a significant capital investment—a worthwhile one, but one that will take years to develop and deliver, much as the Scottish Government implemented the Oracle system 18 months ago. Going through such a process involves time, effort and considerable pain, but the value in the longer term is there to be gathered.

Without having effective tools, an organisation has to try to match different systems and compare and contrast the data, and artificial intelligence would do that on an enterprise resource planning system much more effectively than Police Scotland has done. I am not giving Police Scotland an excuse. It will have to improve its information technology capabilities and the way in which it manages its resource, staff and finances.

Colin Beattie: In that overall area, something confuses me. Policing uses an officer establishment number in building up its cost base for the budget process. For 2025-26, that is around 16,500 full-time equivalent officers. There is no evidence to support that as the magic number that is required to deliver effective policing into the future. As part of its pre-budget scrutiny submission to the Scottish Parliament's Criminal Justice Committee, Police Scotland set out the need for around 850 additional officers and 350 additional police staff over the next two years in order to strengthen community policing in

particular, which is obviously a priority, and address emerging tasks, which are not detailed in my papers. How robust is that ask? Is there any evidence to support those numbers as being what we need?

Craig Naylor: I will happily pick that up. There is no magic algorithm for how many police officers are needed per community. That has been tried: within the community policing programme, people have worked very hard to say what is needed to police Inverness, Orkney or Edinburgh. All sorts of factors sit within that, particularly around rurality, island communities, distances to custody suites and so on.

However, although there is no magic bullet, the chief constable built what is, to my mind, a compelling case—one that highlights the changing threat and risk, why those are changing and what the organisation will need to do to address them in the future. That still does not answer the question whether 16,500 is right or whether 17,300 would be more right, but Police Scotland has an evidence base for needing to increase its capability, particularly in community policing, serious organised crime and counter-terrorism.

On what the right number is, I do not think that we will ever be able to sit down and say—as in TV programmes of the past—that the answer is 42 or whatever. It is about understanding where the threat and risk are and whether there is sufficient capacity to deal with a road traffic accident at 3 o'clock in the morning or, indeed, a terrorism incident at an event.

Having the resilience to police and draw from all parts of Scotland to address the threats that are faced is a benefit of Police Scotland. We have that; England and Wales do not. We have taken that benefit and are working with 800 or 900 fewer officers than we had on 1 April 2013, and are delivering as good a service—if not better—as we did then. We are certainly more aware of how Police Scotland views itself and how policing across the whole enterprise views itself. It has continually improved since that period.

There is more to do to provide the evidence base that you are looking for. However, as to whether that will give you an answer that says, "This is the exact number that we need," I do not think that you will ever get to that place, because the demand will continue to change.

11:00

Colin Beattie: But one would think that there would be some knowledge of at least the ballpark figure that you need. Police Scotland's budget submission, for example, says that it needs 850 additional officers. Surely, even taking a broad approach, you could say that it is going to be between 800 and 850. You have history to build on, and you understand where the future pressure points are and where you will need additional resources. One would not think that it was that difficult to come up with a number.

Craig Naylor: I think that I would disagree with you on that one, Mr Beattie. It is incredibly complex to define how many officers you need to police a country such as Scotland.

Do I think that 16,500 is in the right ballpark? If the issues that have been addressed in our other reports, such as the policing mental health crisis, have been tackled effectively, 16,500 would, to my mind, be about right. However, there is no magic formula that says what that number should be. There are continued demands, and an inability on the part of other organisations and bodies to address many of those demands that would sit more effectively in their sphere. That causes policing numbers, at times, to be artificially higher than they need to be, because there is no one else to deal with those demands.

Colin Beattie: Okay. I will move on to one last question, which is on something that has been touched on already—it might have been you who mentioned it, Auditor General.

Your report states that policing has highlighted that there is a no compulsory redundancy policy. How is that impacting on the ability of policing to effectively plan and reshape the workforce? You touched on that, but do you think, given the information that you have gathered in the course of your work, that that policy would, if it was varied, be key to making progress with workforce planning?

Stephen Boyle: A compulsory redundancy policy ought to be a last resort for any organisation with regard to shaping its workforce for the future. It is a blunt tool, but, equally, so is using natural wastage—as I mentioned a few moments ago—as the mechanism for transformation of a workforce, especially a workforce such as Police Scotland's. I am not saying that that is the intention of policing, but it was cited to us during our audit as a factor, and potentially a constraint, regarding the ability of policing to evolve its skill mix and the ratio of officers to staff, for all the reasons that John Paterson and Craig Naylor set out, drawing in particular on evidence from elsewhere in the UK, where there are different models of delivering a police service.

In recent times, we have seen—or at least I have detected—in some of the discussion from Government around public service reform something of an evolving position on no compulsory redundancies. It is clear that there is a presumption against compulsory redundancies, but it is not an immutable position, if such

redundancies are supported by a clear business case and there is no alternative. Compulsory redundancy remains almost a last resort as a tool that can be deployed in reshaping the workforce.

In many ways, the question of compulsory redundancy feels like a bit of a moot point if policing has not yet done the detailed workforce planning in order to say, "Here's what we need to reshape the workforce." That would include undertaking a full assessment of skills and considering the changing nature of crime, the digital skills that are required, what forensics requires and oversight by the Scottish Police Authority. The issue of compulsory redundancy is an important factor, but it is probably not one that I would dwell on—and neither, in my view, should policing, until it has gone through that really detailed plan.

I do not want to focus overly on Police Scotland, but, as others have said, it is the single largest part of the three legs of policing. In many ways, as we touched on earlier, the milestone will be in June when Police Scotland sets out the financial implications of the workforce plan. That feels like such an important next step with regard to the workforce that will be required, so that what comes next is clear about how policing will transition from one model to the 2030 model.

Colin Beattie: I always look at voluntary redundancy—while it is, in a way, more humane—from a management point of view. You do not know who is going to apply, and, in the context of workforce planning, it becomes in itself a blunt instrument. You are getting rid of numbers, but what about skills, experience and so on?

Stephen Boyle: I agree, and it is the case, I suppose, that an instrument can be too blunt, whether it is natural wastage, voluntary redundancy or compulsory redundancy. I do not think that the service can take a definitive view of the tools and approaches that it will use until it has gone through the process. Craig Naylor might want to say something on that, too.

Craig Naylor: When I was still in policing in Scotland, we lived through various rounds of voluntary redundancy. You are absolutely right, Mr Beattie: we lost some of the most skilled, capable and competent people because they had the skill set to go and find employment elsewhere. You also end up with certainly some of the people who are left not wanting to be there; they had not met the criteria for redundancy and were desperate to do so, and we tended to lose them within a period of time after that. You lose good people and you lose that skill set, and that is very hard to replace. You also end up with people who do not want to take voluntary redundancy being displaced from their role and shoehorned into a different role for which they never applied and which they did not really want. They become disaffected and dissatisfied with their position.

You do not want to use compulsory redundancy, but sometimes you end up with a bigger problem because you do not have that option available to you. In my view, it is about setting out a plan for the future. What do you need? How do you try to train, grow and develop the people you have in the organisation so that they can develop into those roles? At the same time, you need to have all the tools in your kitbag to be able to match your organisation to the future threats and challenges that you face.

The Convener: Thank you very much indeed. We now move to our final round of questions, and I invite the deputy convener to put those to you.

Jamie Greene: This is what I cannot get my head around. There are 22,500 staff across the police force in front-line and back-office functions. Policing says that it needs another 1,200 staff—a mix of officers and support staff—over the next two years. However, we have just had a lengthy conversation about redundancies.

Given that your report is reasonably critical of the long-term workforce planning issue, how on earth can we have any confidence that what policing is aiming for with those numbers is matched by adequate planning, and by an adequate understanding of current and future needs and funding restrictions, which we have spoken a lot about already? Is it just plucking numbers out of thin air? How on earth will we ever know what the optimum number of officers or back-office staff will be?

Craig Naylor: I think that you nail the issue quite well. We are asking for a better strategic workforce plan in order to be able to do that: take the known current demand and the predicted future demand, and recognise the transition that we are going through across the crime spheres as well as the wider issues of keeping people safe and community wellbeing that Police Scotland has to deal with. That is a challenging landscape—there is a growing demand year on year, in particular around things such as people missing from home or from care establishments and people with mental health challenges. All those issues have grown exponentially during the time since Police Scotland was established. Policing is addressing that, but it is getting thinner and thinner in its ability to do so, in particular in communities.

As I said, policing has done a lot of work over the past three-ish years to redefine the community policing model. That has now been trialled and it will bring forward a rich evidence base on whether the modelling is appropriate. That should feed not only into policing's strategic workforce planning,

but into its medium-term to longer-term financial planning. Can it afford what the demand is driving it to do? If it cannot, what is it that that policing can stop or slow down on to allow it to live within the budget that is set for it?

The evidence base for the growth ask in this year's budget could have been better articulated. Some of it, particularly in relation to serious organised crime, counter-terrorism and community policing, was very strongly articulated. However, as we have said, the workforce needs to be reduced in other pockets. Voluntary and targeted redundancies have been carried out over the past two years, taking out some 200 members of police staff whose roles were no longer required, so work is being done on those things. However, at times, that work is not as joined up as it could be.

Police Scotland's strategic workforce plan, an improved understanding of demand and scenario planning will improve the ability of policing to articulate that ask. We have seen that, over the past three years, it has done so more effectively in each November budget bid. Those bids have been growing in strength but need to be better articulated, better evidenced and more easily spelled out to committees such as this one.

Jamie Greene: Given that the police are getting thin on the ground and that people are leaving through natural attrition or redundancy—I do not mean ill-health redundancy, which is unplanned—I do not understand why we are in a situation in which nearly 100,000 rest days are cancelled each year in Police Scotland and a similar amount of days are lost due to psychological illness. That has doubled in the past couple of years. If the police are thin on the ground, why are people being drafted in when they should be having a day off? It sounds like those are much-needed days off, given the trauma that many of them face. Surely that is a recipe for disaster down the line.

In addition, around 1,000 police officers will be eligible for retirement soon. As you know, we have just had many officers taking early retirement due to changes in the pension rules over the past few years. It sounds like we are heading into a perfect storm, where there will be a major loss of experienced people in the force and a lot of younger, sometimes vulnerable, officers will be on the front line dealing with a very changed world. What risk does that pose to the public?

Craig Naylor: You sum it up as a perfect storm. The large amount of cancelled rest days and time off in lieu is a credit card balance that policing cannot afford to have. The challenge is that many of the rest days are cancelled for court attendance. At a recent SPA meeting, the chief constable estimated that a significant amount of costs—£3.4 million—was from court overtime.

As I said earlier, next month we will publish a report with the prosecution inspectorate on citations and difficulties across the whole system, which include not being able to cite officers and civilian witnesses for a small number of days. Instead, we see a regular churn of cases being called, on average, five and a half times before they are concluded. That is not sustainable in this day and age. Improvement on that is needed, not just for policing but for the Crown Office, the Scottish Courts and Tribunals Service and others.

There is also the increase in the road transport of pieces of wind turbines, an issue that is limited to policing in Scotland. In England and Wales, the highways organisations can do that, whereas a change in law is needed for Scotland to be able to do that. That adds to the overtime bill and the cancelled rest day issues. I could go on and on.

A huge number of demands that are not really seen as core policing issues are affecting the ability of policing to continue to deliver its blue light service on the front line and to keep our people safe. The police are doing that but at the cost of overtime and of police officers cancelling their rest days and working when they are tired and, as you say, probably more vulnerable than they would otherwise be.

How do we solve that? We address the issues that we have talked about today, for example by ensuring that we have the right people in the right place with the right skill sets and that we have the ability to manage those who are restricted in their duties in the most appropriate way so that they return fit and healthy to go operational again.

John Paterson: I will make a couple of points, going briefly back to the question about the confidence in the chief constable's submission.

The view that we took during the inspection was that, because policing is a learning organisation, rather than put out a number for the whole organisation, it would focus on specific areas. That included the evidence base around staffing, looking at the current and predicted rises in cyber, digital, forensics, intelligence and analysis. What the chief constable had set out was moving officer posts to staff posts, so, rather than trying to do everything at once, it was really focused on using the information that was available.

Similarly, with the 600 officers to go into communities, using the evidence base from what was called the local policing service delivery review—now the policing our communities model—we are seeing signs of the evidence base being built.

11:15

On the point about cancelled rest days, to add to what Craig said, I note that the force is trialling a force mobilisation model. Traditionally, there would be officers working Monday to Friday, doing whatever hours during those days, and being off at the weekend. The highest demand that is placed on the organisation comes from large events—largely on Saturdays and Sundays—yet the pool of available officers stops working at whatever time on a Friday night.

Now, the force is looking at using officers in a more flexible way, perhaps giving them days off on a Monday and Tuesday and having them out working over the weekend. The consequential impact on local divisional officers would be reduced because of the surge capacity. That means moving people's normal rest days instead of adding to a rest day bank, and the work is on-going at the moment.

Jamie Greene: Good luck negotiating the contract changes with the union—we will see how that goes.

There is a wider issue here that is another point of concern. The numbers are one thing, and the Scottish Government is keen to stress the ratio of police officers per 100,000 people in Scotland relative to the ratios in England or Northern Ireland. In fact, relative to Northern Ireland, the overall number is about three times, so it is considerably more. However, if public perception is not feeling it, there is still a mismatch. The Auditor General mentioned that in his report.

I am concerned that, over the past decade, the level of confidence in front-line local policing has dropped considerably. In fact, the proportion of those who perceive local policing to be "excellent" or "good" has dropped from 61 per cent 10 years ago to 46 per cent. The proportion of those who think it is "fair", "poor" or even "very poor" has gone up massively, from 37 per cent to 49 per cent; that is half of the population who do not think that local policing is good or excellent. That must be a massive concern for Police Scotland.

Craig Naylor: It is a massive concern for all public services. If you look across the NHS, teaching and everything else, you will see that the trust and confidence in all public sector organisations has fallen. I am not saying that as an excuse or that Police Scotland should not worry about it. Rather, that is why Police Scotland is refocusing on community policing and why it is trying to rebuild its model, based on good evidence and on understanding what communities need and want, and consulting with them on that.

As I said, there have been pilots in Forth Valley, and Police Scotland is reviewing the evidence that it has from the deployment of the new model. Using that to build, and getting it reviewed by the Scottish Institute for Policing Research to see whether the results are relevant and accurate, is good practice. We will watch that with great interest, and we will inspect community policing in 2027-28 as part of our scrutiny plan.

Jamie Greene: My wider point is that you should not only look at the situation through the prism of metrics such as the ratio of police officers per capita, overall crime levels in statistics from the Office for National Statistics, or crime survey statistics; looking at it through the prism of public confidence, public safety and people feeling safe is surely just as important as the recorded metrics.

Craig Naylor: Absolutely.

Jamie Greene: Okay—good.

There is also the estate issue. I was a little surprised to hear you say, in response to an initial question, that you had confidence that progress has been made. I cannot seem to match up how the force will ever deal with the huge maintenance backlog.

The capital backlog is sitting at more than a quarter of a billion pounds. If you lump it on top of that of the Scottish Fire and Rescue Service backlog at more than £820 million, that is more than £1 billion of cash, which I do not believe the Government has this year, next year or in any year. There has to come a point at which you accept that we will never get through the backlog.

What do we do now? How do we move forward from this when there are crumbling buildings? You mentioned Rothesay. I went to that station on a visit a couple of years ago, and it was a disgrace, but it is no different to Greenock, which was promised a new station years ago. Having conversations there is interesting—the local divisional commander said, "We will build a new one if the Government gives us the money." The Government replied, "We gave them the money. It is up to them how they spend it."

Given that, how on earth do we make the estate fit for purpose? How do we modernise Police Scotland in such a way that people on the street see visible improvements, while also ensuring that it handles the back-office stuff, such as IT investment and cybersecurity, that the public will never see?

Stephen Boyle: I am happy to start, but Craig Naylor, John Paterson and Lucy Jones can come in if they want to say more.

You are right that the issue is not only the police estate but also the fire and rescue estate. Several times, the committee has also heard evidence about the need for investment in the NHS and

college estates, where the context is the same—there is a maintenance backlog.

Ultimately, it comes down to the fact that a clear assessment of what estate will be needed in the future is necessary. Much of the estate, whether it is policing, fire and rescue or even the NHS, will be used for services that will change in the years to come. Similarly, estates are part of the public service reform programme, which also involves workforce changes and investment in digital. It would be artificial to ring fence one part of the programme of work from another.

This will also come down to the compelling case that we talk about in relation to the workforce: the same will be true for estates and for the digital investment that policing requires. Craig Naylor mentioned an ERP system, which will be one part of the digital investment that will be required. The report includes a couple of good examples, such as digital evidence-sharing capability or the body-worn camera roll-out, in which digital investment has had a knock-on impact on meeting time requirements. The same will apply to the estate. Are police stations in the right place? Should the police continue to co-locate services, as we have seen with some ambulance and fire and rescue services? Is that part of a master plan for estates?

The issue goes back to my opening remarks. As we have seen in our best value audit, Police Scotland recognises the challenges that it needs to face and that it needs to invest more in its estate and in digital in order to transform the service. In the report, we are clear that that will involve negotiation with its funders in the Government, but the police will be better placed to present a compelling case if it goes through the alignment of a clear medium-term financial strategy that is supported by a clear workforce plan of evolution that evolves the service into the 2030s and beyond. Choosing what to prioritise will involve tough choices—tough for police and certainly tough for the Scottish Government.

I have been in discussion with Craig Naylor about what the right police officer numbers are. Inevitably, those who are in the police and those outside will say that they are not high enough. However, as we have seen, the context of real fiscal challenge in Scotland means that the prioritisation of health and social care, policing and other parts of public services will be required—at least over the next five years. Policing will be better placed to make a compelling argument if it goes through the steps that it knows that it needs to take effectively over the next six to 12 months.

Jamie Greene: The Government's first role is arguably to protect its citizens, so you could make the point that, although government is about choices and how it spends its money on capital and resource, it just has to do certain things, and this is surely one of them.

Auditor General, you have talked in the past about the need for reform in other parts of the public sector. In one session, without going into detail, you commented that the NHS does things now that it might not be able to—or should not be able to—do in the future. Could the same be said about Police Scotland? In other parts of the UK, some forces have said, "Look, we spend too much time doing things that we are not supposed to be doing, whether it is dealing with mental health, dealing with people wandering out of care homes, spending huge amounts of time in hospitals, sitting around monitoring people or waiting on people." Are we at a stage when Police Scotland might also have to make such tough decisions to survive?

Stephen Boyle: I will pass to Craig Naylor in a moment, because he alluded earlier to the demands on policing and how it steps in when other parts of public service cannot meet the demands of the public. Those will be matters for prioritisation.

On self-awareness, it was the NHS itself that made the observation that some parts of the service that it provides are not adding clinical value. We asked it to be clear and transparent about those, so that prioritisation can take place and the public can be involved.

That is where policing goes next. If there are parts of the service that the police are providing that it could stop or which could be done by others, it should make the change clearly and transparently. It should involve the public and its partners in arriving at that conclusion, so that the public understand and those who are funding the service are clear about the role of policing as part of the 2030 vision and beyond.

Craig Naylor: You are absolutely right, Mr Greene. There are aspects of the legislation in Scotland that require Police Scotland to step in to things like mental health when others are either not available or refuse to attend. That is different in England and Wales. The right care, right person approach in England and Wales would not be consistent with the law that established Police Scotland, particularly in relation to community wellbeing.

The challenges, which we called out in our report about mental health two years ago, are where there are poor or inefficient handovers between policing and the service that takes over an individual's care. The feedback that we got from communities we spoke to was that, when someone is having a mental health crisis, it is detrimental to them as an individual to be put in the back of a police van and it does not improve their wellbeing. It may stop them killing themselves, which is a

good thing in the first instance, but they need to be handed over at the earliest and most effective point.

That approach needs joined-up services. Whether that is with mental health services or health services more generally, greater integration is needed. Scottish Government colleagues have done a lot of work to pull together the pathways and good practices that we described in our report, but it is still a challenge. According to David Kennedy from the Scottish Police Federation, 80 per cent of a police officer's job is dealing with a crisis in someone's mental health, a look-after at the hospital when it is taking someone 12, 14 or 15 hours to be seen, and other matters like that. That is a waste of everyone's time and does not get effective outcomes.

Scottish Government colleagues are very keen to make integration happen, but it is a slow process.

Jamie Greene: It sure is. I sat on the Criminal Justice Committee nearly four years ago, and we had that conversation. Things have got much worse, not better, in any way, shape or form. They are good examples—but we are out of time.

The Convener: There is time for a short final question.

Jamie Greene: No, I am happy to finish there, convener.

The Convener: I thank our witnesses for what has been a very thorough session. We have covered a lot of ground, and I really appreciate the input that you have given us. It is up to us now to consider what our next steps are and whether some of the organisations that have been mentioned are ones that we might want to call in to take evidence from.

I thank you, Auditor General, and Fiona Mitchell-Knight and Lucy Jones for your evidence. I particularly thank Craig Naylor and John Paterson. It was really useful getting your input this morning. It brought an added dimension to proceedings. That joint reporting approach, Auditor General, was a really innovative and important thing to do.

With that, I move the committee into private session.

11:28

Meeting continued in private until 11:59.

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