

Public Audit Committee
Wednesday 11 March 2026
10th Meeting, 2026 (Session 6)

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

Introduction

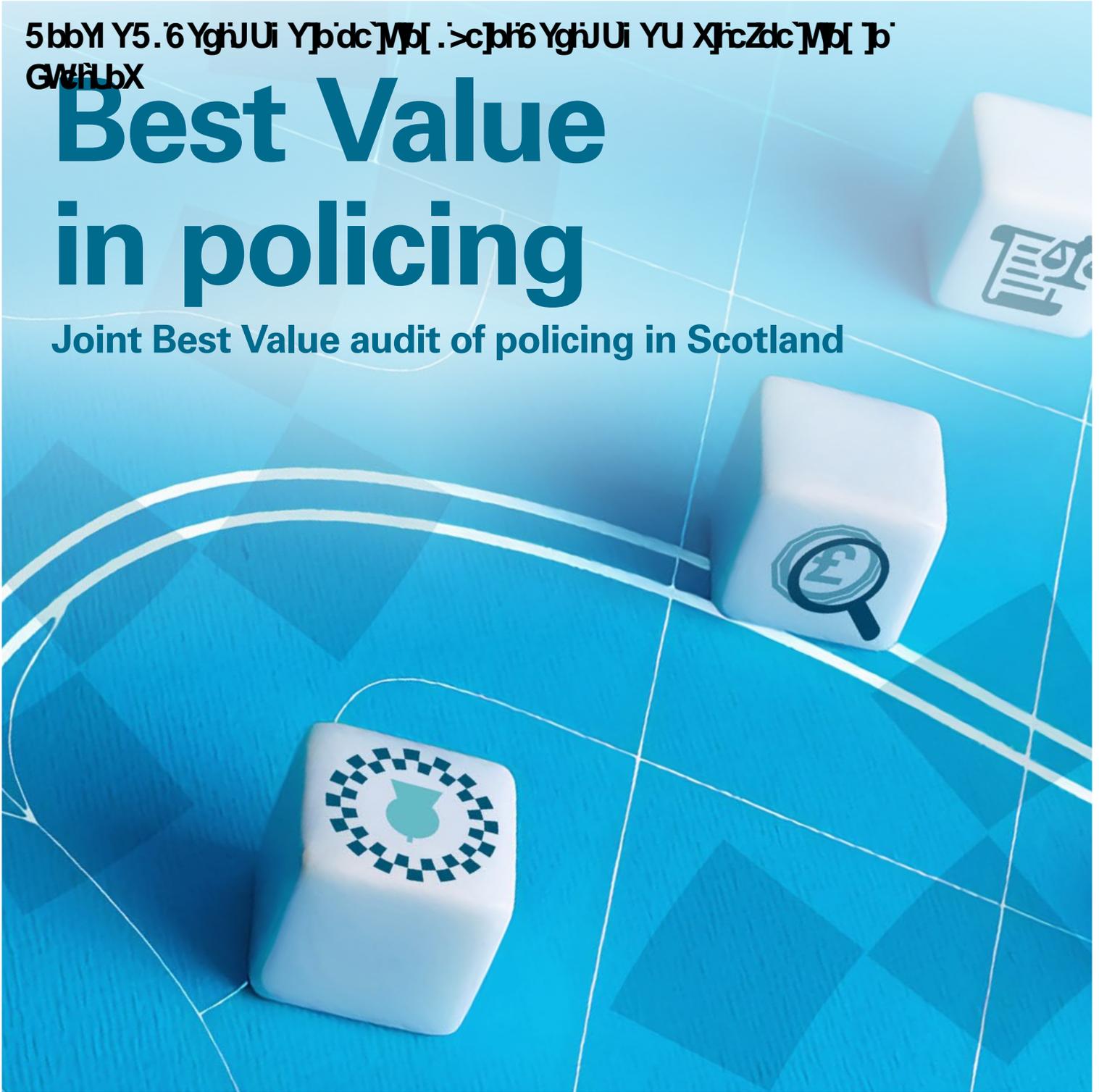
1. At its meeting today, the Public Audit Committee will take evidence from the Scottish Police Authority, Police Scotland and the Director-General Education and Justice, Scottish Government, on the Auditor General for Scotland (AGS) and HM Inspectorate of Constabulary in Scotland's (HMICS) joint report on [Best Value in policing: Joint Best Value audit of policing in Scotland](#), which was published on 22 January 2026.
2. The overall aim of this audit was to assess how effectively the Best Value arrangements in policing are demonstrating continuous improvement in delivering the current strategic outcomes, overall vision, and transformation of policing services. A copy of the report can be found in the **Annexe**.
3. The Committee previously took evidence from the AGS and the HMICS on [11 February 2026](#).
4. The Committee will decide any further action it wishes to take following the evidence session today.

Clerks to the Committee
February 2026

5bbYl Y5.6 YghJUi Yp'dc Mj[.>c]ph6 YghJUi YU X]hcZdc Mj[]b'
GwFlbX

Best Value in policing

Joint Best Value audit of policing in Scotland



Improving
Policing
Across
Scotland

AUDITOR GENERAL 

Prepared by Audit Scotland and HM Inspectorate of Constabulary in Scotland
January 2026



Contents

| | |
|--|-----------|
| Key facts | 3 |
| Key messages | 4 |
| Recommendations | 7 |
| Introduction | 10 |
| 1. Is there a clear strategic direction? | 14 |
| 2. How effectively are resources used? | 20 |
| 3. How effective is partnership working? | 27 |
| 4. How well is policing performing and demonstrating continuous improvement? | 33 |
| Appendix 1 | 39 |
| Appendix 2 | 40 |



Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

Key facts



**April
2013**

The Police and Fire Reform (Scotland) Act 2012 establishes a single national Police Service of Scotland and an independent Scottish Police Authority



5,929

Staff across policing (FTE at March 2025)
5,288 Police Scotland staff, 641 SPA and Forensic Services staff



16,553

Officers (FTE at March 2025)
14 per cent of officers are on modified duties (2,373)



£1.5bn

Scottish Government revenue funding 2025/26



£70m

Scottish Government capital funding 2025/26



475,030

Crimes and offences recorded in 2024/25 with
56 per cent crime detection rate



45%

Public said police in their local area were doing an
'excellent' or 'good' job in 2023/24

Note: When we refer to policing, we mean the SPA, Forensic Services and Police Scotland ([Exhibit 1, page 11](#)).

Key messages

Strategic direction

- 1** Policing in Scotland benefits from effective strategic leadership, with senior leaders working well together supported by open, constructive relationships. While the current strategic priorities and outcomes are broad, Police Scotland's 2030 Vision has sharpened focus. Police Scotland is now focused on delivering the next phase of reform to achieve its vision for policing of safer communities, less crime, supported victims and a thriving workforce. The upcoming 2026 review of statutory plans offers a timely opportunity to improve strategic alignment and clarify priorities and outcomes across policing.
- 2** Governance arrangements are effective, though scrutiny could be improved by a review of what is discussed across SPA committees, to focus scrutiny in the right place and avoid duplication of discussions.
- 3** In response to serious concerns raised relating to institutional inequalities, Police Scotland has committed to becoming an anti-discriminatory and anti-racist organisation. Significant work is ongoing across policing to embed equalities within its activities.

Use of resources

- 4** Financial management is strong with services delivered within annual budgets over recent years. Progress has been made in medium-term financial planning and a new plan aligned to current priorities is being developed to drive the change to a new operating model and support prioritisation of service delivery

across policing. A financially sustainable policing model for the future needs to be set out.

- 5** 'Supporting people' is one of the strategic outcomes set out in the Strategic Police Plan and building a thriving workforce, is one of the pillars of the 2030 Vision. Strategic workforce planning to support these remains underdeveloped and progress has been slow. There is no evidence that the finance-based police officer establishment number of 16,500 officers is the right number to deliver effective policing for the future. Police Scotland must set out a clear plan for its future workforce in terms of the numbers and skills required to deliver its strategic outcomes, which is aligned to its medium-term financial planning scenarios. Management of current workforce challenges of high levels of absence and officers on modified duties needs to be improved.
- 6** Lots of improvement activity is taking place, and progress has been made in how technology supports policing. However, transformation has not been well managed or delivered at pace in the past. Plans for transformation, digital and estate modernisation are now in place and delivery will require effective management, investment and prioritisation. Annual budgets, an inability to borrow or hold reserves and limits on workforce flexibility pose challenges. However, policing must make the best use of its available resources.

Partnership working

- 7** Partnership working is a strength. Police Scotland is proactively leading collaborations to improve multi-agency working and deliver better outcomes, including delivering efficiencies in the criminal justice system. Working relationships with the Scottish Government and local government are positive.

Performance management and reporting

- 8** Performance information shows that at a high level, total crime levels and crime detection rates have remained fairly static over the last five years. The nature of threat, harm and risk has been changing and becoming more complex, from communities into homes and online. Public trust in the police remains high, but public confidence in local policing has declined over time. Recognising this, community policing is a focus of Police Scotland's 2030 Vision.
- 9** Significant amounts of performance information is published; however, there is no clear reporting against strategic outcomes over time. As a result, policing cannot clearly demonstrate continuous improvement against those outcomes. As the next stage of reform progresses, policing needs to set clear performance and financial baselines and measurements against which it will monitor and report progress.

Continuous improvement

- 10** Policing is self-aware and recognises where it needs to improve. Building on lessons learnt is key to meeting the Best Value expectation of demonstrating continuous improvement. Policing needs to coordinate the capture, analysis and sharing of organisational learning and best practice if it is to effectively prioritise the use of its resources, deliver change and embed the core principles of Best Value. A joined-up approach to Best Value self-assessment across policing would help to support this.
-

Recommendations

Recommendation 1: Strategic direction

2026 provides a timely opportunity to realign the strategic planning landscape and clarify priorities. Policing should:

- **In the next 12 months** clearly set out the overall direction and priorities for policing in the Strategic Police Plan. This plan must be outcome-focused, specific and measurable – supported by defined success measures and baseline data (see Recommendation 2) – and based on clear prioritisation shaped by stakeholder engagement.
- **In the next 18 months** review the status of supporting (‘enabling’) strategies and plans and refresh those still relevant to ensure they fit well together to deliver the Strategic Police Plan.

Recommendation 2: Performance management and reporting

Policing should improve performance management and reporting to clearly demonstrate progress towards the achievement of strategic outcomes (set out in the Strategic Police Plan, 2030 Vision and Forensic Strategy 2025-2030).

In the next 12 months policing should establish:

- strategic success measures which are outcome-focused with clear targets and timescales to track impact and pace of change
- cost and performance baselines against which progress of the next stage of reform can be monitored and reported.

Over the course of these strategies policing should monitor and report progress against all strategic outcomes (identified in Recommendation 1) in a way which supports transparency and scrutiny and helps policing demonstrate continuous improvement.

Recommendation 3: Governance

In the next 12 months the SPA should review the governance arrangements to ensure the right information is discussed in the right committee, with a view to supporting more effective scrutiny and reducing duplication of discussions.

Recommendation 4: Medium-term financial planning

In the next six months policing should complete its update of the Medium-Term Financial Plan (MTFP), aligned to current strategic priorities and outcomes.

Over the course of the MTFP policing should keep it under review and refresh it when required.

The MTFP should support prioritisation of service delivery and demonstrate a financially sustainable model for policing. In doing so, it should clearly set out the scale of service demand, the cost pressures and the options to address these.

Recommendation 5: Workforce planning

Policing should make demonstratable progress with workforce planning. As a minimum, **in the next 12 months**:

- Police Scotland should update its strategic workforce plan to include the capacity and skills required to deliver its strategic outcomes and manage future service demands. Scenario planning is to be part of this.
- Forensic Services should monitor and publicly report progress against the objectives set out in its strategic workforce plan. Demand forecasting and scenario planning should be kept under review to better understand the workforce size, capacity and skills required in the future.
- Policing should demonstrate clear alignment between workforce plans and the MTFP (Recommendation 4).
- Police Scotland should put enhanced arrangements in place to better manage workforce absence and those on modified duties so that workforce resilience and wellbeing is improved and available resources are used effectively.

Recommendation 6: Transformation

Policing should implement its transformation and estate modernisation activity at pace to deliver the next phase of police reform. **In the next six months** policing should:

- complete and implement the new framework for reporting on the benefits and impact of change. In doing so, it should establish timescales, costs and organisational benefits for all its transformation activity and clearly report on the impact of change
- embed effective governance and management arrangements to enable the prioritisation of improvement actions – including transformation and estate modernisation activity – across policing.

Recommendation 7: Continuous improvement

In the next six months policing should work together to establish a coordinated approach to drive continuous improvement and embed the principles of Best Value in all it does. This must build on the self-assessment results and the recommendations made by this audit. As part of this:

- Police Scotland and Forensic Services should set out how they will use their Best Value self-assessment results to support plans for improvement.
- Policing should develop arrangements which effectively share and facilitate organisational learning and support professional development for officers and staff.

Introduction

Background

- 1. The Police and Fire Reform (Scotland) Act 2012** (the Act) introduced new arrangements for policing, establishing a single national Police Service of Scotland (Police Scotland) and an independent Scottish Police Authority (SPA).
- 2.** The Act sets out the governance arrangements for policing to ensure accountability, transparency and operational independence ([Exhibit 1, page 11](#)).
- 3.** Both the SPA and Chief Constable have a duty to secure Best Value – that is demonstrating continuous improvement in carrying out their respective functions. [Appendix 1 \(page 39\)](#) has further information on Best Value.

The Police and Fire Reform (Scotland) Act 2012

The Act brought together the eight regional police forces, the Scottish Police Services Authority and the Scottish Crime and Drug Enforcement Agency into the two new national bodies. The Act stipulates that the SPA must also provide forensic services to Police Scotland, the Police Investigations and Review Commissioner, Lord Advocate and Procurators Fiscal.



Reform was intended to drive a sustainable policing model which would:

- protect and improve local services despite financial cuts, by stopping duplication of support services and not cutting front line services
- create more equal access to specialist support and national capacity where and when they are needed
- strengthen the connection between services and communities, by creating a new formal relationship with every local authority, involving many more local councillors and better integrating with community planning partnerships.

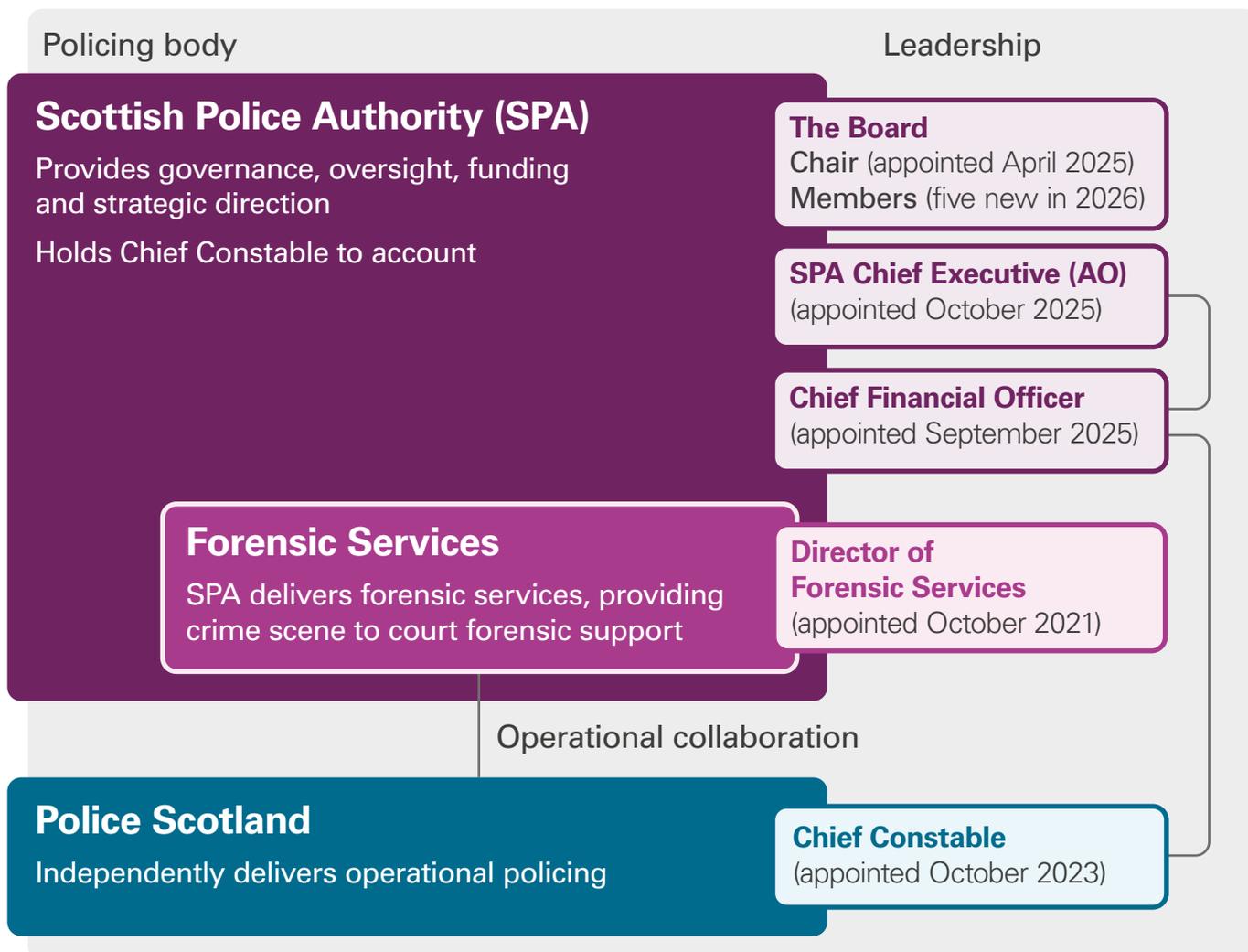
Although not a stated objective, one of the main drivers of reform was to achieve budget savings of £1.1 billion by 2026.

The Act transferred around £1.1 billion of annual spending (£1.6 billion in real terms) and over 24,000 people, including around 17,500 police officers, into the new bodies. It also shifted responsibility for policing from local government to central government. The reform was complex and the most significant change in policing in 45 years.

Exhibit 1.

Policing in Scotland

The SPA, Forensic Services and Police Scotland have specific roles and responsibilities in policing.



Notes:

1. The Chief Executive of the SPA is the Accountable Officer (AO) for policing.
2. Chief Financial Officer holds dual reporting lines to both the SPA and Police Scotland.

Source: Audit Scotland, HMICS

About this audit

4. This audit is a joint Best Value audit of policing in Scotland prepared by Audit Scotland and HM Inspectorate of Constabulary in Scotland (HMICS). Under the Act, both the Auditor General and HMICS may initiate examinations into the economy, efficiency and effectiveness of the SPA and Police Service and arrangements made by the SPA and Chief Constable to secure Best Value. The SPA external auditor has been consulted as part of the audit.

5. The audit focused on how policing performs as a whole. When we refer to policing, we mean the SPA, Forensic Services and Police Scotland (Exhibit 1).

6. The overall aim of this audit was to assess how effectively the Best Value arrangements in policing are demonstrating continuous improvement in delivering the current strategic outcomes, overall vision, and transformation of policing services.

We have answered the following audit questions:

- Does policing have a clear strategic direction?
- How effectively are resources used to deliver policing?
- How effective is policing's partnership working?
- How well is policing performing and demonstrating continuous improvement?

7. In assessing the Best Value arrangements across policing we covered the themes set out in the ministerial Best Value guidance, described in [Appendix 1 \(page 39\)](#).

8. The audit did not examine the role of the Scottish Government and local authorities (specifically in terms of Local Scrutiny Committees) nor the performance of local Community Planning Partnerships. We did not review the effectiveness or performance of local partnerships, nor local police plans. The audit also did not assess the effectiveness of police reform since the Act. We reflect on what Audit Scotland, HMICS and others have reported on the performance of policing and the delivery of reform objectives since 2012 ([paragraphs 45–49](#)).

9. The audit findings are based on a review of key documents including Best Value self-assessments (further detail in [Appendix 2 \(page 40\)](#)), data analysis and interviews with senior officers, staff, SPA board members and key policing stakeholders. While policing produces quarterly performance information, we have used annual or year-end statistics to allow for trend analysis. The report was finalised in December 2025 and does not consider the 2026/27 Scottish Budget published on 13 January 2026.

10. We expect policing to address our recommendations as part of their ongoing improvement activity. Audit Scotland will follow up recommendations as part of annual audit activity. HMICS will also track and report progress against recommendations [on its website](#).

1. Is there a clear strategic direction?

Key findings

- 1** Policing has effective strategic leadership. Leaders across policing are working well together, supported by open and constructive relationships.
 - 2** The current strategic outcomes, shaped by stakeholder engagement, are broad. Police Scotland's 2030 Vision has sharpened focus, and the upcoming 2026 review of statutory plans offers a timely opportunity to improve strategic alignment and clarify overall priorities.
 - 3** Police Scotland is now focused on delivering the next phase of reform to achieve its vision for policing of safer communities, less crime, supported victims and a thriving workforce.
 - 4** Governance arrangements are effective, but scrutiny could be improved through better coordination of business across SPA committees.
 - 5** In response to the significant concerns raised on institutional discrimination and racism, policing has committed to addressing inequalities. Significant work is ongoing to embed equalities across its activities.
 - 6** Policing has set ambitious targets to become more environmentally sustainable, but these are not within Police Scotland's core strategies. It is likely that CO2e emission targets will not be achieved.
-

Vision

11. Policing operates within a statutory planning framework as set out in the Act. Policing's strategic direction is set out in the Strategic Police Priorities and the statutory Strategic Police Plan ([Exhibit 2, page 16](#)). The Strategic Police Plan 2023–26 is a joint strategy between SPA and Police Scotland. It is broad and priorities and outcomes are not well defined. This makes it difficult to see how the strategic intent has been translated into specific, actionable objectives or measurable goals across policing ([Recommendation 1](#)).

12. Police Scotland's 2030 Vision has clarified its strategic priorities but has shifted focus away from the Strategic Police Plan (Recommendation 1).

- The 2030 Vision and Three-Year Business Plan (2024) set out clear priorities for how Police Scotland intends to meet future policing challenges and its focus for the next phase of reform.
- While the 2030 Vision aligns with the broad objectives of the statutory Strategic Police Plan, the 2025/26 Annual Police Plan and performance reporting now focus on the 2030 Vision rather than delivery of and progress against the Strategic Police Plan. The status of strategies that support delivery of the current Strategic Police Plan is now unclear.
- In 2026, the Strategic Police Plan and Local Police Plans are due for review, alongside Police Scotland publishing its final business plan for the 2030 Vision (Exhibit 2). If Scottish ministers refresh the Strategic Police Priorities after the Scottish Parliament election in 2026, there will be a requirement for policing to review the statutory Strategic and Local Police Plans again.



The four pillars of **Police Scotland's 2030 Vision** are 'safer communities, less crime, supported victims and a thriving workforce'. Actions and milestones in the Three-Year Business Plan 2024–27 and Annual Police Plan 2025/26 are grouped under these four pillars.

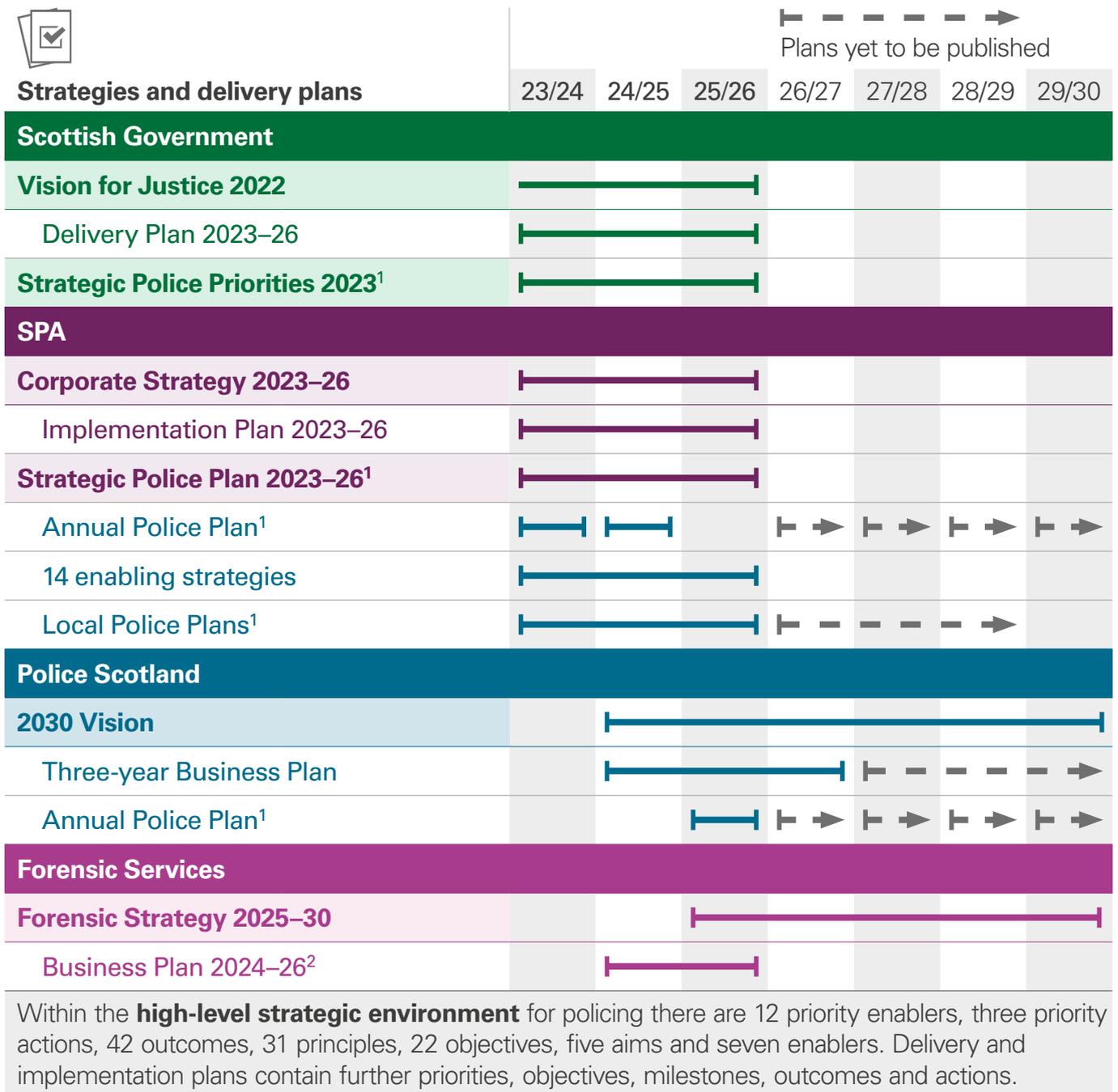
Stakeholder engagement

13. Structured engagement with stakeholders and the workforce helped shape policing's vision and priorities, securing support for the strategic direction. However the impact of public involvement was limited.

- Policing uses a range of structured engagement methods to actively gather and incorporate feedback from key stakeholders and local partners. This has helped refine strategic language, sharpen areas of focus, and reinforce commitments to partnership working.
- Individual bodies effectively involved their workforces when setting their own strategic priorities and outcomes. Workforce involvement in the development of the overarching Strategic Police Plan was limited. Despite this, the SPA is not planning to change its approach for the upcoming review.

Exhibit 2. Policing’s key strategies and plans

There are a large number of strategies and plans for policing, each setting out priorities and outcomes. 2026 will provide an opportunity to improve strategic alignment and clarify overall priorities.



Notes:

1. The Scottish Government’s Strategic Police Priorities are delivered via the Strategic Police Plan, Annual Police Plan and Local Police Plans which are statutory under the Act.
2. Forensic Services Business Plan 2024–26 pre-dates the Forensic Strategy 2025–30 and delivers against the outcomes of the Forensic Strategy 2021–26.

Source: Audit Scotland, HMICS

- While the impact of public involvement in shaping policing's core strategies and vision was limited, Police Scotland does make effective use of rolling surveys and direct engagement with the public to inform local policing responses and operational decisions ([Case study 3, page 37](#)).

Leadership

14. Strategic leadership is effective across policing, and senior leaders have established open and constructive working relationships.

15. There were a number of changes in SPA leadership and Board in 2025 and early 2026 ([Exhibit 1](#)). Our fieldwork found that good succession planning and induction was in place to manage the transitions.

16. In 2024, an annual workforce survey was reintroduced across policing. Results from Police Scotland and Forensic Services highlight the need for leadership to improve staff engagement (eg, how it listens and acts on feedback and how it communicates change).

- Police Scotland's leadership team is taking action to improve its visibility and better communicate what the 2030 Vision means for officers and staff.
- Forensic Services established a short-life working group to address those areas identified for improvement.
- Results from the 2025 workforce survey show a two percentage point overall improvement from 2024 in engagement in Police Scotland, with improvements in all areas surveyed. Overall senior management scores improved for both Police Scotland and Forensic Services, in particular around communication.
- Policing has committed to acting on the results to drive improvement and undertaking an annual workforce survey to listen to workforce in future years.

17. Police Scotland has restructured its senior leadership portfolios several times in the last few years, most recently in March 2025, to streamline governance, clarify roles and responsibilities and ensure alignment with operational and organisational priorities. While the full impact of these changes is still emerging, early indications are positive including more collaborative cross-portfolio working towards clear priorities. As policing has now moved into phase two of reform, the current structure should be kept under review so the long-term effectiveness of its strategic portfolios can be assessed.

- Between 2016 and 2024, change and digital, finance, estates, human resources and procurement were overseen by a deputy chief officer (DCO), a senior police staff role. In 2024, the DCO post was removed from Police Scotland's senior leadership structure,

and its responsibilities redistributed across three deputy chief constable (DCC) portfolios.

- In March 2025, a further restructure re-shaped the existing DCC portfolios; introducing a DCC portfolio focused on transformation; consolidating all operational policing under a single DCC portfolio, and grouping enabling services and all matters related to professional standards into another distinct DCC portfolio.

Governance

18. Governance arrangements are effective. The SPA Board demonstrates good oversight of the key challenges facing policing and there is a good level of challenge and scrutiny at committee meetings.

19. We observed that the current scrutiny arrangements can sometimes result in duplication of reports or isolated discussions leading to inefficiencies which may impact on effective decision-making ([Recommendation 3](#)).

- [The 2024 HMICS strategic review](#) found scope for the SPA to 'consider more overt, improved and systematic coordination across its committees to support scrutiny'.
- Our observation of the SPA committees continued to identify some duplication of information provided and issues discussed across the committees.
- The SPA Forensic Services Committee sits as a standalone meeting. However, given the significant amount of change ongoing across policing, there is a risk that this siloed approach could lead to information being considered, and decisions being made in isolation without consideration of wider strategic priorities across policing.

Equalities

20. Police Scotland has acknowledged it needs to address serious equalities issues. Policing has set out clear commitments to do so in strategic plans and significant work is ongoing to embed equalities across its activities.

- In recent years, reviews, audits and inspections have found serious equalities concerns. In 2023, the then Chief Constable acknowledged that Police Scotland was institutionally discriminatory and racist.
- The current Chief Constable has set out in her 2030 Vision the commitment for Police Scotland to become an anti-racist, anti-discriminatory organisation.
- Police Scotland is coordinating all its work and improvement activities to address equalities concerns via the Policing Together

programme and strategy (2022). Since spring 2023 this has been led by an assistant chief constable.

- Police Scotland is also responding to an internal audit (2024) which found that policing does not have effective arrangements in equality and human rights impact assessments.
- Police Scotland and Forensic Services workforce surveys highlighted areas for improvement, however our fieldwork revealed a positive cultural shift towards tackling equalities issues.
- The SPA recently (2024) undertook a Best Value deep dive into equalities leading to improved compliance for equalities in its self-assessment.

21. An assessment of Policing Together and progress against the strategy will be undertaken by HMICS as part of its [planned scrutiny](#) for 2026–28.

Sustainability

22. Policing has set clear environmental targets. However, Police Scotland does not set out environmental priorities or outcomes in its core strategic plans and recent progress is slower than expected.

- The SPA and Forensic Services have both set out specific sustainability outcomes in their core strategies and identified areas for improvement in their Best Value self-assessment ([Appendix 2](#)).
- Police Scotland has many interrelated environmental strategies and plans but its core strategic documents – the 2030 Vision, Three-Year Business Plan and Annual Policing Plan – make limited reference to environmental sustainability or goals. A 2024 internal survey revealed awareness of sustainability initiatives among senior leaders was low.
- Recent reports to the SPA Board indicated that significant progress has been made, however it is ‘highly likely’ that policing’s 35 per cent target to reduce CO2e emissions by end of March 2026 will be missed. The wider public sector is also facing challenges in reducing emissions.

2. How effectively are resources used?

Key findings

- 1** Financial management is strong with services delivered within annual budgets over recent years. Progress has been made in medium-term financial planning, and a new plan is in development. A financially sustainable policing model for the future needs to be set out.
- 2** Strategic workforce planning remains underdeveloped, and progress is slow. Policing now needs to put forward its case for the next stage of police reform, focussed on workforce modernisation. This includes improved management of the existing pressures on workforce.
- 3** Lots of improvement activity is taking place however, transformation programmes have not been effectively managed or delivered at pace. Police Scotland has failed to realise or demonstrate intended business benefits to the level expected. Work is in progress to address weaknesses in strategic oversight and coordination, but it is too early to assess the impact. There has been progress made with digital services and plans show what is needed to make estates fit for purpose. These all require effective management and significant investment.

Key facts on policing's use of resources are presented in [Exhibit 3 \(page 21\)](#).

Exhibit 3.

Policing's use of resources in numbers

Finance

Revenue 2025/26

- **£1.5 billion** Scottish Government funding to SPA – **up 4%** on 2020/21 (in real terms)
- **96%** of policing budget allocated to Police Scotland (£1.43 billion)
- **86%** of gross budget on officer/staff costs (£1.31 billion)

Capital 2025/26

- **£70 million** Scottish Government funding – **up 14%** on 2020/21 (in real terms)
- **£29 million** Budget for estates



Workforce (as of March 2025)

- **16,553 officers** (FTE) – **down 5%** over five years
- **5,929 staff** (FTE) – **up 4%** over five years
- Average working days lost due to absence (2024/25) – **13.8 days** per officer, **16.9 days** per Police Scotland staff
- **14% (2,373)** officers on modified duties **up 60%** since 2022/23
- **9% (1479)** officers on modified duties not deployable



Transformation

Police Scotland:

8 programmes and 34 projects

including cyber, digital, assets and local policing

Forensic Services:

1 programme and 4 projects

including different aspects of core operation



Estate

- Cumulative backlog maintenance cost since 2012 reform: **£245 million**
- Police Scotland's 10-year Estate Masterplan: **£500 million**
- Estimated capital investment to modernise the estates: **£130 million**
- Identified funding gap: **£200 million**



Financial management

23. Financial management is strong, with balanced budgets being delivered since 2021/22. This is achieved through careful monitoring of costs throughout the year including active management of workforce numbers.

24. Progress has been made in MTFP. However, policing is still to demonstrate a financially sustainable model for the future ([Recommendation 4](#)).

- Policing’s annual funding settlements and late funding allocations in year makes financial planning focused on priorities challenging.
- Policing lost the ability to maintain reserves and to borrow as a result of the shift from local to central government after reform. This poses particular challenges in managing the multi-year capital programme. The capital budget is over-committed each year to allow flexibility to respond to potential slippage and incurs significant late year spending, which is regularly reported as an ongoing risk to the SPA Resources Committee. Effective monitoring of the timing and the cost of the projects to make the best use of the capital budget is required.
- The current policing MTFP 2022/23–2026/27 (MTFP, 2021) is linked to the previous 2020 Strategic Police Plan. As such, there is no clear link to the current strategic priorities and outcomes.
- While no MTFP update has been published since 2021, financial scenarios are developed as part of the annual budget cycle.
- Policing plans to finalise its next MTFP in the first quarter of 2026/27. It aims to support the prioritisation and allocation of financial resources to ensure effective service delivery aligned with strategic outcomes.

Workforce

25. ‘People are supported’ is one of the strategic outcomes set out in the Strategic Police Plan. Police Scotland has a clear and ambitious strategic intent to build a thriving workforce, which forms one of the four pillars of the 2030 Vision.

- The next stage of reform aims to enhance police officer presence in communities and invest in the workforce to enable a coordinated approach to health, safety and wellbeing and an improved offer on training and development.
- To ensure it has the capacity to deliver on its vision for policing, Police Scotland is focused on workforce modernisation. As part of this, it aims to review staff and officer roles and deploy **staff investigators** and other non-warranted roles to release officers back to front-line duties.



Staff or civilian investigators are non-warranted positions (therefore are not police officers). They support various investigations such as in professional standards and specialist crime, saving over 600,000 hours of officer time between April 2023 and July 2025.

Source: Police Scotland

26. Police Scotland's current Strategic Workforce Plan (2023) is not sufficiently developed or implemented at pace to meet its strategic intent ([Recommendation 5](#)). Audit Scotland, HMICS and the external auditor have previously reported that workforce planning is underdeveloped.

- The plan does not set out what the future workforce should look like to deliver its strategic priorities and outcomes.
- It is not clear the impact of actions undertaken to date and how effective the delivery approaches have been. The milestones have been realigned, and progress has been more limited than originally expected.
- The plan is not aligned to MTFP. As such, the current financial and workforce plans do not support meaningful discussions within policing on budgets or with Scottish Government on funding.
- Police Scotland intends to present updated financial implications of the workforce plan to deliver the 2030 Vision in the first quarter of 2026/27. Following this, it plans to roll out more evidence-based workforce performance reporting.

27. In October 2025, Forensic Services published its first Strategic Workforce Plan, developed in collaboration with Skills for Justice. The plan provides a solid foundation to support its strategic outcomes but further work is needed to align it with policing's MTFP.

- The plan sets out what the future workforce could look like to deliver its strategic priorities and outcomes. It includes scenario planning and demand forecasting, which support projections as to the size and skillsets of the workforce required over the next five years but an alignment is still to be made to policing's MTFP.

28. Police Scotland highlighted the Scottish Government's focus on police officer numbers and **no compulsory redundancy policy** as a limitation to workforce planning but these should not stop policing putting forward its case for ensuring an effective workforce for the future.

- The Scottish Government has not formally set a police officer target number since 2016/17, however it requests and publishes statistics on the number of police officers each quarter which it states provides 'a snapshot of police strength'. Policing uses an officer establishment number in building up its cost base for the budget process (16,500 FTE for 2025/26). There is no evidence to support this being the number required to deliver effective policing for the future.
- As part of its 2026/27 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 to strengthen community policing and address emerging risks.



Police officer terms and conditions are governed by specific legislation and regulations; they are not subject to **voluntary or compulsory redundancy measures** in the same way as other public sector staff.

- The Scottish Government has a no compulsory redundancy policy, which also applies to police staff. Policing highlighted that it has been impacting its ability to effectively plan and re-shape its workforce.

29. Police Scotland recognises more could be done to manage the current pressures on the workforce effectively, maximise capacity and utilise the resources available. It must speed up delivery of its Modified Duties Improvement Plan, as the current and increasing number of officers on **modified duties** is not sustainable (Recommendation 5).

- Staff associations have highlighted various pressures the workforce is under, which have an impact on wellbeing. In addition to maintaining day-to-day policing, officers are routinely deployed for large events and traditionally non-policing responses such as mental health and distress incidents ([Case study 2, page 31](#)).
- Police Scotland notes that mental health issues remain the most common cause of long-term absence for officers and staff. In 2024/25, absence cost £80 million for Police Scotland and absence levels remain higher than pre-Covid levels ([Exhibit 3, page 21](#)).
- The increasing number of officers on modified duties (accounting for 14 per cent of the total officers) creates a resourcing pressure and is not sustainable.
- Police Scotland has not made enough progress in managing the growing number of officers on modified duties, which was first identified as an issue in 2021. Many are placed in roles that don't require warranted powers or specialist police skills, which is affecting front-line service delivery and could harm staff wellbeing.
- In August 2025, Police Scotland set out its Modified Duties Improvement Plan. It recognises it must balance the need to maximise front-line capacity, to support service delivery and staff wellbeing, while also ensuring its approach to reasonable adjustments complies with the Equality Act 2010 and other legislation and case law.



When an officer is unable to carry out their full range of responsibilities as a result of illness, injury or other personal circumstances, they are placed on **modified duties**.

Transformation

30. Lots of transformation activity is taking place ([Case study 1, page 30](#)), however Police Scotland has not effectively managed its transformation portfolio in the past. Policing recognises this and positive steps have been taken to address weaknesses, but it is too early to assess the impact of these recent changes and have confidence policing will deliver the transformation required at pace ([Recommendation 6](#)).

- Transformation programmes have lacked effective governance and prioritisation. There has been a lack of strategic oversight and

coordination. Policing has failed to realise or demonstrate intended business benefits to the level expected.

- As part of Police Scotland portfolio restructure ([paragraph 17](#)) a single deputy chief constable now manages the transformation portfolio (including digital), a director of transformation has been re-introduced, and the governance arrangements are streamlined to strengthen oversight of transformation activity.
- Work is in progress to improve prioritisation of the projects and better tracking and reporting on the benefits and impact of change during 2025/26.

31. Forensic Services has its own transformation programme. It highlighted that the reliance on Police Scotland providing part of corporate support services limits its ability to effectively use its resources and deliver its strategic priorities and outcomes ([Recommendation 6](#)).

Digital assets

32. Progress has been made in addressing many of the digital and data challenges following reform. However, funding digital transformation remains challenging.

- Progress made includes the introduction of a single national operating system which unified the fragmented legacy systems, investment in cybersecurity and resilience, implementation of digital evidence sharing capability, and roll-out of body worn cameras (Case study 1, page 30).
- Until recently, digital was not well integrated with other elements of strategic planning and transformation. Police Scotland's leadership restructure is a positive step towards its ambition of moving from 'doing digital to being digital'.

Estate

33. Policing has set out its long-term estate strategy. They have reduced the number of buildings and have increased the number of co-locations. To ensure deliverability, the implementation will require effective prioritisation and project management as well as significant investment (Recommendation 6).

- Police Scotland recognises its current estate is unsustainable. The maintenance cost has accumulated with a large portion of the portfolio nearing the end of its useful economic life and operational use.
- The ten-year Estates Masterplan (2024) aims to modernise the policing estate to meet the needs of the future in line with the 2030 Vision. It sets out the organisational objective and the longer-term intention for the estate. Police Scotland is now working on a prioritisation and implementation plan.

- Police Scotland estimates that around £500 million will be required to deliver the masterplan, with a £200 million funding gap still to be addressed.
- A chief estates officer has recently been appointed to take forward the masterplan under the strategic direction of DCC Professionalism and Enabling Services.

3. How effective is partnership working?

Key findings

- 1** Policing has a strong focus on partnership working and demonstrates good internal working relationships.
- 2** Police Scotland is proactively leading initiatives to improve multi-agency working and deliver better outcomes for communities across the country. This includes delivering efficiencies in the criminal justice system.
- 3** Partnership working with the Scottish Government and local government is positive. However, inconsistencies in how policing's national initiatives are implemented at a local level, along with high turnover of senior divisional officers, at times hinder the effectiveness of partnership working and local service delivery.

Internal partnership working

- 34.** Interviews highlighted that working relationships have improved within policing over time, with relationships based on support and collaboration.
 - The recent changes in Police Scotland's strategic leadership portfolios ([paragraph 17](#)) have brought closer alignment of operational and organisational priorities. This helps enhance internal working relationships.
- 35.** There are some examples of policing taking a system-wide approach for the planning and prioritisation of the resources across policing on an ongoing basis.
 - The budget working group, involving members from across policing, is a positive step forward to help identify the priorities

for policing as a whole. A similar approach could be used to direct resources across policing to where they can have the best impact.

- To enhance coordination, Forensic Services are now invited to Police Scotland's estates priority group.
- Recognising the reliance of Forensic Services on Police Scotland for emissions-intensive resources such as fleet and estates, the two bodies are progressing a joint environmental strategy to support their sustainability objectives.

Approach to partnership working

36. Partnerships is one of the Scottish Government's Strategic Police Priorities and policing sets out clear commitments to partnership working across strategic plans.

- Outcome 3 of the Strategic Police Plan is that the 'public, communities and partners are engaged, involved and have confidence in policing'.
- Police Scotland states in its 2030 Vision that it will 'work with partners to ensure vulnerable people are able to access appropriate care at the right time'.
- The SPA has set an outcome for 'effective collaboration with partners' in its Corporate Strategy 2023–26.
- Forensic Services has its own strategic outcome to 'work collaboratively with partners to serve the needs of the public and criminal justice in Scotland'.

37. Police Scotland is leading collaborative initiatives with partners to achieve increased effectiveness and efficiency, better outcomes for communities across the country and value for money. The SPA and Forensic Services seek to be complementary to Police Scotland in engagement and partnership work.

- Police Scotland has worked with justice partners to pilot a summary case management system, reducing unnecessary witness citations ([Case study 1, page 30](#)).
- Following a [HMICS inspection](#) (2023), Police Scotland, the SPA and the Scottish Government set up a cross-sector Partnership Delivery Group to coordinate a multi-agency response aimed at improving outcomes for people in mental health distress ([Case study 2, page 31](#)).
- Police Scotland, the SPA, the Scottish Ambulance Service and the Scottish Fire and Rescue Service are exploring opportunities for collaboration to improve outcomes for people across Scotland. These partners currently have 19 co-location properties with the intention of reducing the size of their estates and providing joined up local services.

- Police Scotland is working closely with the National Crime Agency and other UK and international police forces to address serious and organised crime threats in a number of areas, including the supply of controlled drugs, firearms, human trafficking, child sexual abuse and cybercrime.
- Police Scotland is sharing operational expertise (such as in major event management) with national and international justice partners.

38. Police Scotland is currently reviewing its existing partnerships to identify principles of stakeholder engagement to inform and improve the effectiveness and efficiency of strategic engagement. This will inform the next iteration of the three-year business plan.

Governmental partnerships

39. Governance arrangements between Scottish Government and policing are clear and effective in maintaining the operational independence of the Chief Constable. Working relationships are positive and there is regular engagement with Police Scotland and the SPA.

40. Partnership working with local government is positive but could at times be more effective.

- Police Scotland has a statutory duty to develop local police plans for each local authority area and in turn local authorities have a role in the governance and scrutiny of policing at a local level.
- In 2023, the SPA, Police Scotland and the Convention of Scottish Local Authorities (COSLA) put a strategic partnership agreement in place to strengthen collaboration between policing and local government.
- COSLA and the Society of Local Authority Chief Executives (Solace) are positive about partnership working with Police Scotland. However, during fieldwork, they highlighted some inconsistencies in how policing's national initiatives are implemented at the local level and high turnover of senior divisional officers at times hinders the effectiveness of partnership working and service delivery at the local level.

Case study 1.

Criminal justice partnerships

Police Scotland is collaborating with multiple partners and coordinating improvement projects to deliver efficiencies in the criminal justice system.

Police Scotland acknowledges that the way in which the criminal justice system operates can lead to police time being wasted with significant costs implications. For example, the Chief Constable estimated overtime costs for officer citations, including cancelled leave and rest days, was £3 million in 2024.

The 2030 Vision sets out a commitment to work with partners in the criminal justice system to drive reform and deliver improvement.

Reduced officer time in court

Between 2022 and 2024, Police Scotland worked with the Scottish Courts and Tribunals Service and the Crown Office and Procurator Fiscal Service on a pilot of the Summary Case Management (SCM) approach where key evidence is disclosed to parties prior to their court appearance.

The pilot aimed to increase the proportion of cases resolved at the initial stage, decrease the number of witness citations and reduce the number of scheduled trials where no evidence is presented. The final evaluation of SCM pilot published in September 2024 was positive. It found:

- an estimated 530 summary trials did not need to have a court date fixed
- an estimated reduction of 18,000 witnesses cited over the course of the pilot, 11,000 of which were police officers
- increased confidence in the criminal justice system through early engagement with complainants
- reduced trauma, inconvenience and delay from an increase in early resolution of cases.

A national roll-out of SCM to all courts across Scotland began in February 2025 and has contributed to a 23 per cent reduction in average monthly police witness citations in 2025/26 (April to October) compared to 2024/25. National roll-out is expected to conclude by the end of 2025/26.

Technological improvements

Central to SCM is the early disclosure of key evidence. Technological improvements are reducing the time for digital evidence to be gathered and shared with criminal justice partners:

- The new Digital Evidence Sharing Capability (DESC) system enables Police Scotland to capture and view digital video evidence



in an accessible format, identify persons involved and charge them, where appropriate, in a timely manner. By the end of 2024/25 almost 20,000 evidence files were utilised. Implementation was completed nationally in September 2025.

- Between March and November 2025, 4,852 body-worn video devices were issued to officers. These have captured over 237,000 recordings. Over 14,000 media files related to more than 5,700 incidents, were exported to DESC in this period. The national roll-out of body-worn video is expected to be completed in May 2026.

In the past, reporting on the benefits and impact of change has been poor ([paragraph 30](#)). As roll-out continues, coordinating monitoring and impact reporting will be important to demonstrate improvement for this strategic outcome.

Source: Police Scotland, Audit Scotland, HMICS

Case study 2. Mental health partnerships

Policing is taking a partnership approach to improving mental health pathways. With a system-wide focus on delivering the right care by the right person to improve outcomes for vulnerable people, Police Scotland also aims to build front-line capacity and allow more focus on core duties as part of the next stage of reform. Demonstrating impact remains a challenge.



In February 2025, the **Partnership Delivery Group (PDG)** set out a framework for how agencies will work together to ensure the right outcomes for people in distress. This was informed by local workshops to understand the relationships between policing, mental health services and acute NHS services, and to identify good practice.

The Partnership Delivery Group is co-chaired by the Scottish Government and SPA. Membership includes Police Scotland, NHS 24, COSLA, British Transport Police, SAMH (Scottish Action for Mental Health), Scottish Ambulance Service, Voluntary Health Scotland, VOX (Voices of Experience). Progress is reported to the SPA Policing Performance Committee and the Scottish Government and COSLA's Mental Health and Wellbeing Strategy Leadership Board.

Alongside the framework, the PDG agreed a collaborative commitments plan (2025–28). It identifies actions to improve the cross-sector response to distress and the outcomes for people under five themes:

- communication
- improved transfer of mental health care
- building capacity and capability
- strengthening community-based provisions
- data, evidence, benchmarking and improvement.

Work is in progress under each of these themes however demonstrating impact continues to be a challenge for policing:

- The first six-month progress report (September 2025) lists ongoing work and identifies existing high-level metrics, providing a baseline for referrals to the Mental Health Pathway, Distress Brief Intervention and NHS 24 Mental Health Hub. However, there are currently no measures to demonstrate impact on police resourcing or outcomes for people.
- Data dashboards are being developed to resolve data capture issues, and a performance framework is due by the beginning of 2026/27.

Membership of the PDG is evolving to ensure the right partners are involved, with social work, Integrated Joint Boards (IJBs) and acute NHS services identified as gaps in current membership.

Challenges remain integrating work into Community Planning Partnerships, IJBs as well as chief officer groups. Work is ongoing between SPA and COSLA to look at the best way to implement national initiatives, balancing consistency of approach across the country with the flexibility to meet local needs.

Source: Police Scotland, Audit Scotland, HMICS

4. How well is policing performing and demonstrating continuous improvement?

Key findings

- 1** While lots of improvement activity is taking place and significant amounts of performance information is published, there is no clear reporting against strategic outcomes over time. As a result, policing cannot clearly demonstrate continuous improvement against those outcomes.
- 2** There is no integrated approach to Best Value self-assessment across policing. The individual bodies are at different stages in how they use the results to drive improvement.
- 3** Policing is self-aware and recognises where it needs to improve. Policing must coordinate and share organisational learning and best practice to effectively prioritise the use of its resources, deliver change and continuous improvement at pace.

Performance reporting

41. Policing has performance frameworks and extensive reporting in place to support public scrutiny. However, it does not clearly demonstrate progress towards achievement of its strategic outcomes. As such, the rate and scale of improvement cannot be effectively assessed ([Recommendation 2](#)).

- Public performance reporting provides a lot of information (supported by good practice examples). However, the volume of material produced can have an impact on the effective scrutiny of strategic priorities and outcomes.

- Success measures for policing's strategic outcomes are limited and are not Specific, Measurable, Achievable, Relevant and Time-bound (SMART).
- Reporting lacks a focus on outcomes and does not always provide a balanced picture, does not always highlight underperforming areas or barriers identified and its actions to address those.
- Forensics Services – The 2025/26 performance framework sets out key performance indicators with relevant targets and who it benchmarks with. Quarterly performance reports include a balanced scorecard which shows progress on key activities by strategic outcome area. However, it has not been updated to reflect the current Forensic Services Strategy 2025-30 developed in May 2025.
- Police Scotland – The 2025/26 Performance and Accountability Framework, endorsed in September 2025, improves on the previous version. It introduced strategic indicators to monitor progress against outcomes and Police Scotland plans to develop a balanced scorecard to reflect those indicators. However, it still lacks clarity on how it will support Police Scotland to progress against strategic outcomes and the impact of policing activities. Performance measures still have no targets or baselines.

42. Performance information for crime and detection rates, public trust and public confidence is shown in [Exhibit 4 \(page 35\)](#). The nature of threat, harm and risk has been changing and becoming more complex, from communities into homes and online.

43. Policing is using performance data to support improvement:

- Police Scotland is proactively using data to better understand public confidence and to inform their improvement actions and operational responses ([Case study 3, page 37](#)).
- The SPA and Police Scotland are using benchmarking information such as the total crime levels compared to the other UK forces, but it is not yet routinely included in performance reporting nor clear how it supports improvement. They are looking at how they can use this more effectively in Police Scotland's performance reporting.

Best Value self-assessment

44. While lots of improvement activity is taking place, there is no co-ordinated approach to best value self-assessment across policing ([Appendix 2, page 40](#)) and the individual bodies are at different stages ([Recommendation 7](#)).

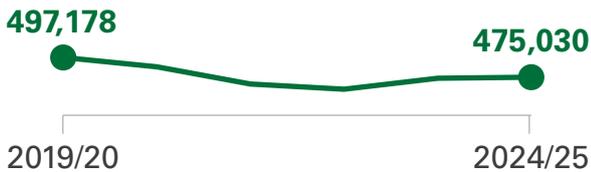
- The SPA has a well-established (since 2021) approach to assessing itself against the Best Value characteristics. Results from its 2025

Exhibit 4.

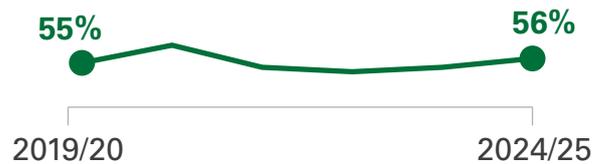
Policing performance trends for crime and detection levels and public trust and confidence

The crime levels and the detection rate remained relatively stable over the last five years

Number of crimes and offences

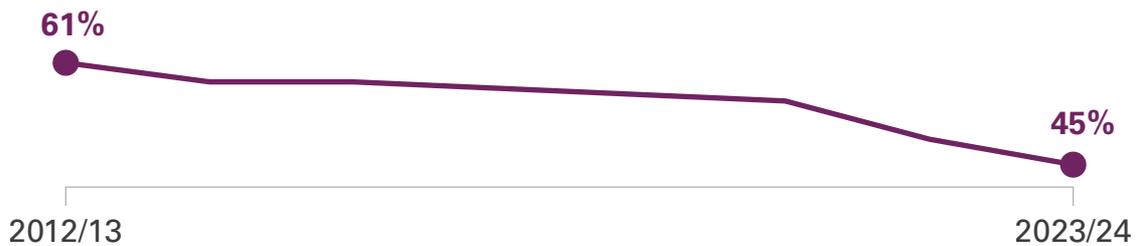


Proportion of crimes detected



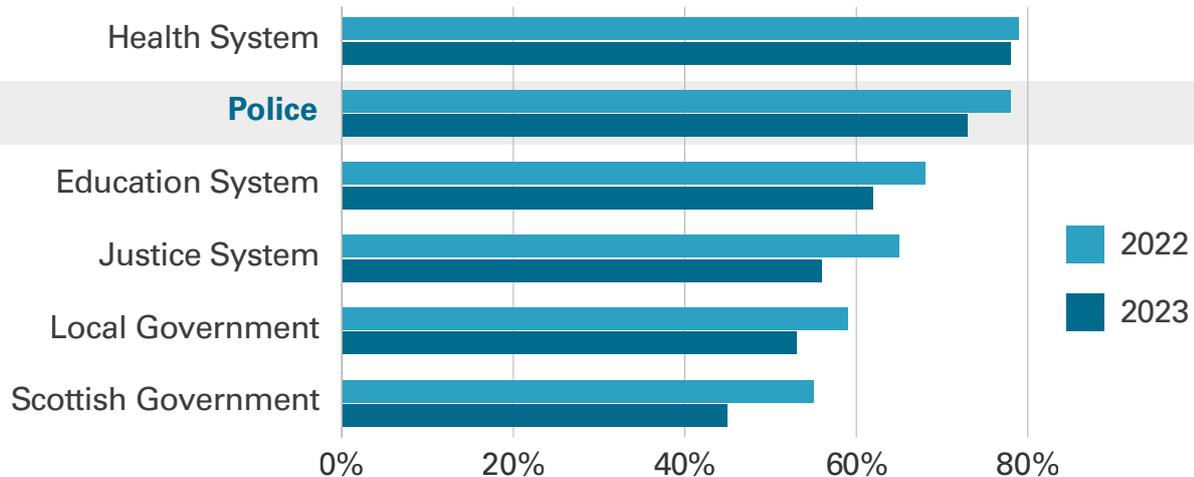
Public confidence in local policing has declined over time

Proportion of respondents who said police in their local area were doing an excellent or good job



Public trust in the police remains high and is higher than the other public institutions apart from health

Proportion of respondents who said they trusted institution



Note: No comparable public trust information is available for the prior years.

Source: Recorded crime in Scotland 2024–25 (2025); Scottish Crime and Justice Survey 2023/24 (2025); Scottish Household Survey 2023 (2024), Scottish Government

self-assessment indicate a high level of compliance. Actions to be undertaken are incorporated into its annual business plan which ensures oversight of improvements.

- Forensic Services followed a similar approach to the SPA and completed its first self-assessment in 2025. Results showed good compliance. It is unclear how it is following-up the areas for improvement.
- Police Scotland undertook its first review of activities against Best Value themes in 2025. It took a different approach to the other two bodies and chose not to rate compliance against each theme. There are a number of areas for improvement identified as part of the self-assessment, but it is not clear how the areas for improvement will be addressed and tracked. A lot of useful information was gathered as part of the review, such as staff views, that could be used further to help identify how improvements could be made.
- The areas of improvement identified through the three Best Value self-assessments are consistent with what we have identified in this report.

Continuous improvement

45. A 2019 Scottish Government-commissioned [evaluation](#) of how policing in Scotland met the aims of police reform found evidence that progress against the three aims was uneven. While progress was made in reducing duplication and providing greater access to specialist expertise, the benefits to community and local policing were less clear.

46. Police Scotland has set a clear vision for what it wants to achieve in the next phase of reform. This includes strengthening policing in communities to meet the current and future demands. Progress with this should contribute to one of the aims of the original reform.

47. Policing had struggled to set and achieve a balanced budget since its inception. Since the last [Auditor General section 22 report \(2020\)](#) there have been continuous improvements in leadership, financial management and governance ([paragraph 23](#)). This provided assurance to the Scottish Government, leading to reform funding being baselined into revenue funding from 2023/24.

48. However, progress has been slow in demonstrating effective transformation, improvements in front-line policing, medium-term financial and workforce planning and performance management.

49. Policing reports that since 2012/13, police reform has delivered an estimated £290 million of annual efficiency savings, compared to the previous structure of policing. This historical reporting is valid but effective reporting of the benefits of current reform and transformation activity is now key to meeting the Best Value expectation of demonstrating

continuous improvement. A baseline of cost and performance information needs to be set to measure progress against.

50. There are a significant number (around 250) of open recommendations from a range of inspection and audits bodies. In 2025, Police Scotland strengthened arrangements to better prioritise higher risk recommendations and introduced divisional dashboards to increase accountability and scrutiny at this level.

51. Policing is self-aware and recognises where it needs to improve. Policing now needs to work together to embed the principles of Best Value in all it does and to make the most of organisational learning and professional development of the workforce to drive continuous improvement.

Case study 3.

Public confidence in local policing

The SPA has highlighted that Police Scotland is facing continuing challenges around building and maintaining public confidence in local policing. Police Scotland's 2030 Vision is renewing focus on local and community policing to understand and improve public confidence.

While public trust in the police as a whole remains high ([Exhibit 4, page 35](#)), the level of public confidence in local policing has declined:

- The Scottish Crime and Justice Survey 2023/24 found 45 per cent adults said police in their local area were doing an 'excellent' or 'good' job – a decrease from 61 per cent in 2012/13.

Public confidence in local policing can fluctuate due to factors not linked to performance; however, confidence does impact if and how members of the public engage with police.

Those living in areas of deprivation have been shown to have lower confidence in the police. Policing worked with partners and communities on the [Community Confidence Action Research project](#) (2021–24) to understand and improve confidence levels in communities experiencing deprivation. The research and various survey results found police visibility and connectedness, and wider responses to anti-social behaviour key drivers of local confidence – more so than policing major events or international issues.

Since reform, greater emphasis has been placed on the development of a national force with specialist capabilities such as public protection rather than community policing. As part of delivering the next phase of reform, Police Scotland's refreshed Policing Together programme (2024) includes a Communities pillar, and in its 2030 Vision, focus is on community



policing with the ambition of increasing confidence levels within communities and with partners:

- The new Enhanced Community Policing Model outlines how community policing, active investigation and resolution hubs and incidence response can effectively work together to increase capacity, efficiency and better prioritisation to build public confidence. A pilot project is under way in Forth Valley Division and there are plans for the national roll-out of this model by 2027/28.
- Police Scotland is routinely using data and public surveys to identify ways to enhance confidence in local policing. Police Scotland reports data insights quarterly to Strategic Leadership Board for discussion, as well as to regional delivery boards and directly to local policing divisions. It feeds intelligence into its Policing Together strategy. Divisions are using these insights to tailor local communications and target visibility and availability of local police officers to where there are concerns.
- Thirty new deployable community advisors are providing Police Scotland with greater representation of minority communities and supporting decision-making to mitigate potential community tensions.

The roll-out of the community policing model is in initial stages. In the current Performance and Accountability Framework ([paragraph 41](#)) Police Scotland is using its Your Police survey to measure confidence in local policing and gauge performance against the Supported Victims pillar of the 2030 Vision.

Source: Police Scotland, Audit Scotland, HMICS

Appendix 1

Duty of Best Value

The SPA's duty to ensure that arrangements are in place to secure Best Value is set out in ministerial guidance to accountable officers for public bodies. This guidance is contained within the Scottish Public Finance Manual (SPFM). Within the Police and Fire Reform (Scotland) Act 2012, this requirement also extends to the Chief Constable.

The duty of Best Value, as set out in the SPFM, is:

- to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost; and, in making those arrangements and securing that balance
- to have regard to economy, efficiency, effectiveness, the equal opportunities requirements and to contribute to the achievement of sustainable development.

The [ministerial guidance](#) sets out five generic and two cross-cutting themes (equality and sustainability) which define the expectations placed on accountable officers by the duty of Best Value:

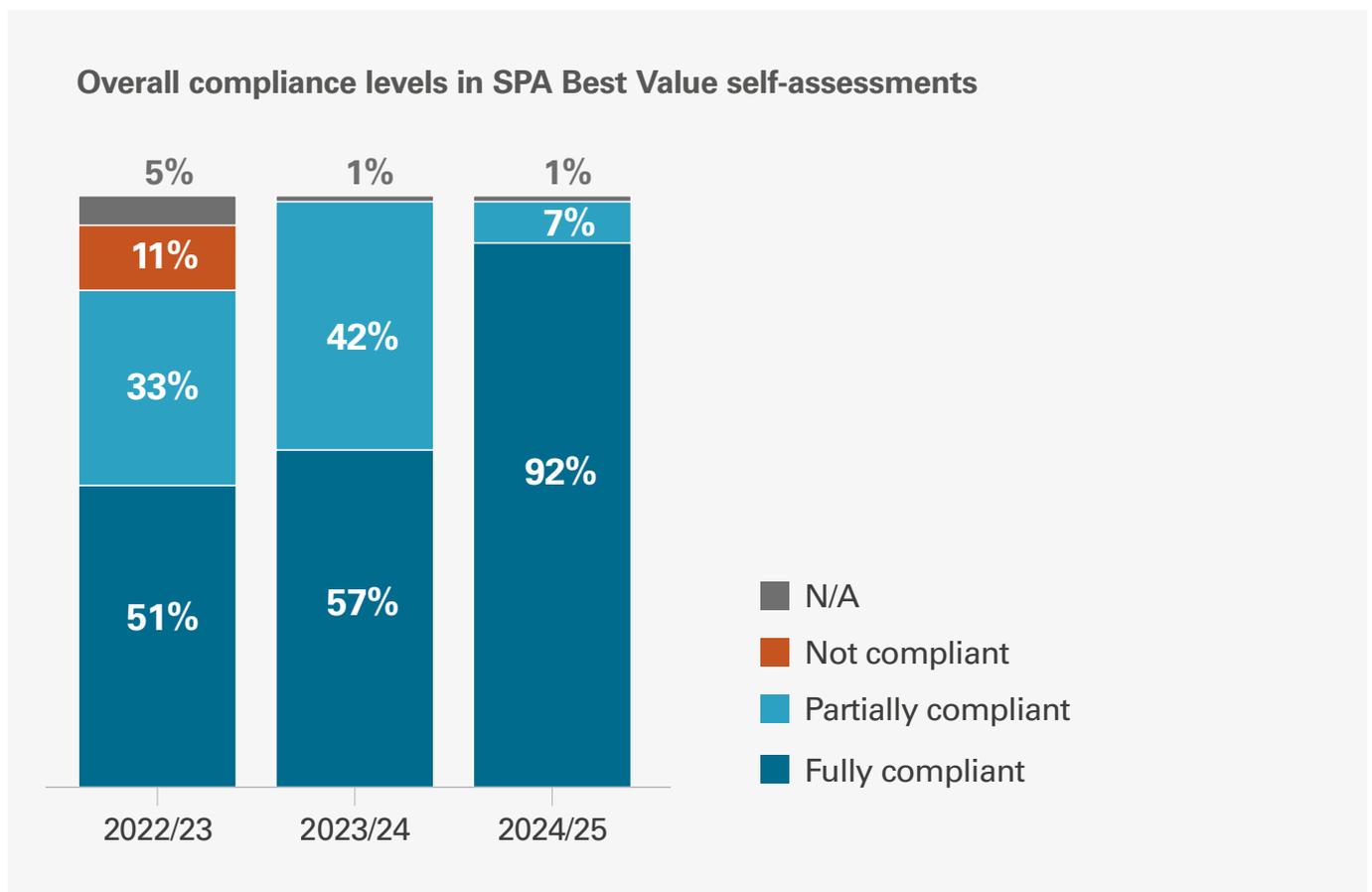
- vision and leadership
- effective partnerships
- governance and accountability
- use of resources
- performance management
- equality
- sustainability.

Appendix 2

Summary of policing's Best Value self-assessments

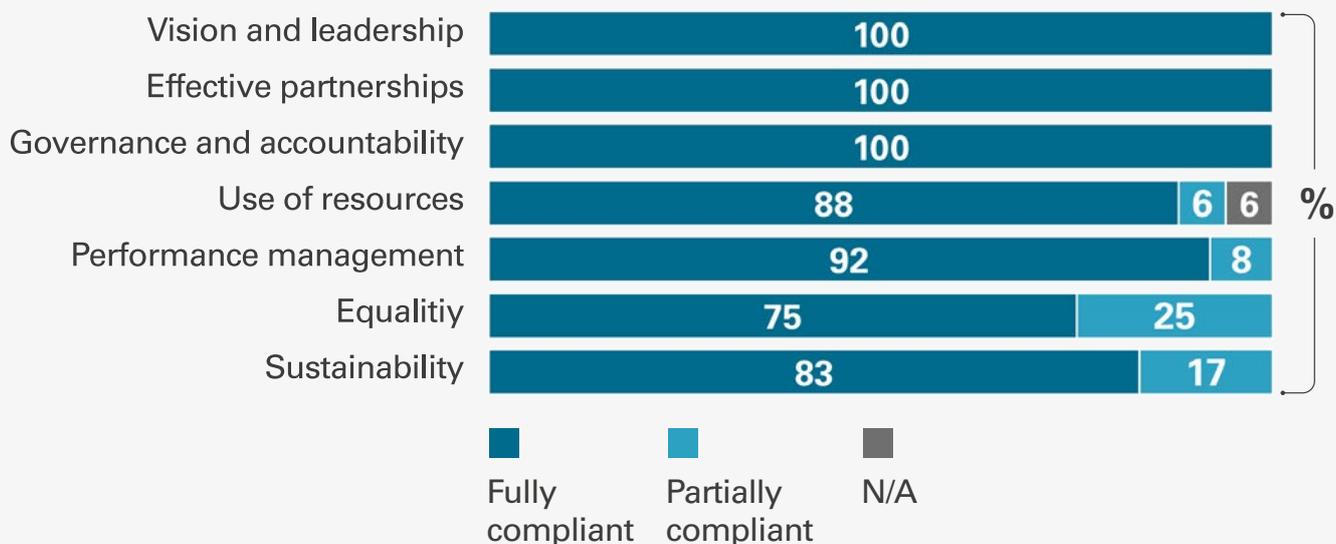
Scottish Police Authority

Best Value self-assessments have shown improved overall compliance; increasing from 51 per cent compliance for 2022/23 to 92 per cent for 2024/25 across the seven themes set out in Ministerial guidance ([Appendix 1, page 39](#)).



In the 2024/25 Best Value self-assessment, SPA identified ten actions in four themes where there is partial compliance and 25 areas for improvement where there is full compliance.

Compliance levels by theme 2024/25



Forensic Services

For its first Best Value self-assessment, 2024/25, Forensic Services measured compliance against 'Working with Communities' but did not assess compliance against 'Performance Management'.

Compliance levels by theme 2024/25



Actions have been identified across 30 indicators and in all themes except partnership and collaborative working where relevant indicators are considered compliant.

Police Scotland

In its first Best Value self-assessment, 2024/25, Police Scotland undertook a review of activities against the seven Best Value themes. It did not rate compliance against each theme. It identified five areas for further improvement:

- strategic workforce planning
- medium-term financial planning
- organisational learning
- coordinating improvement and demonstrating the benefits being realised in its improvement journey
- managing the individual performance of all employees.

Source: SPA, Forensic Services and Police Scotland Best Value self-assessments, 2025

Best Value in policing

Joint Best Value audit of policing
in Scotland



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

Phone: 0131 625 1500

www.audit.scot

ISBN 978 1 915839 98 5 AGS/2026/3