| Police Scotland logo | Freedom of Information ResponseOur reference: FOI 25-0173Responded to: 27 January 2025 |
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Your original correspondence has been split into several individual requests due to wide scope and variety of subject matter therein. The remainder of your request will be answered separately.

Your recent request for information is replicated below, together with our response.

**2. Operational Performance and Deficiencies**

* 1. **Internal Reviews or Audits Copies or summaries of internal reviews, assessments, or audits within the last three years identifying operational deficiencies (staffing, training, equipment, policy gaps, etc.).**
	2. The information sought is held by Police Scotland, but I am refusing to provide it in terms of section 16(1) of the Act on the basis that the section 25(1) exemption applies:

“Information which the applicant can reasonably obtain other than by requesting it […] is exempt information”.

The Internal Audit service for Police Scotland is provided by the Scottish Police Authority.

All Internal Audit plans for the year ahead are reported to and approved by the SPA Audit, Risk and Assurance Committee (typically January/February each year).

The reports detailing the findings from the audits are reported at meetings throughout the audit year.  These reports contain a copy of Police Scotland’s management response or action plan.

Internal Audit review progress and this is reported at each SPA Audit, Risk and Assurance Committee meeting.

An Annual Report is produced by the Internal Auditor and reported to same Committee.

The information sought is publicly available at the following links:

[Internal Audit Plan - 6 February 2024 | Scottish Police Authority](https://www.spa.police.uk/publication-library/internal-audit-plan-6-february-2024/)

[Internal Audit Update - 20 November 2024 | Scottish Police Authority](https://www.spa.police.uk/publication-library/internal-audit-update-20-november-2024/)

[Internal audit annual report - 9 May 2024 | Scottish Police Authority](https://www.spa.police.uk/publication-library/internal-audit-annual-report-9-may-2024/).

* 1. **Action plans or implementation reports arising from these reviews.**

The information sought is not held by Police Scotland and section 17 of the Act therefore applies.

By way of explanation, Police Scotland do not produce Implementation Reports.

If you require any further assistance, please contact us quoting the reference above.

You can request a review of this response within the next 40 working days by email or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](http://www.itspublicknowledge.info/Appeal), by email or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.