

**LETTER SENT BY E-MAIL**

Diane Barr  
Clerk to the Justice Committee  
The Scottish Parliament  
EDINBURGH  
EH99 1SP

7 June 2016

Dear Diane

**CHANGES TO FINANCIAL LEADERSHIP ARRANGEMENTS IN POLICING**

For some months now, the SPA and Police Scotland have been jointly reviewing our arrangements and approach to financial direction and control. Informed by the practical learning of the last three years and the recommendations of the recent review of governance, a decision has been taken to merge our two existing financial director roles and establish a single chief finance officer post for policing.

The new chief finance officer is expected to be recruited and in place by the end of the current financial year. The post will sit within Police Scotland and will have a more direct link to the SPA chief executive, strengthening strategic oversight of financial matters and better reflecting accountable officer responsibilities.

The new role will also provide both the SPA board and Police Scotland leadership teams with a single point of strategic advice on financial matters, and reduce the risk of conflicting priorities, duplication, and bureaucracy reducing the effectiveness of the finance function in shaping a more effective and efficient policing organisation.

The respective existing director roles in both SPA and Police Scotland will be phased out. Both SPA and Police Scotland wish to thank the individuals concerned for the considerable work they have put in to the establishment of the single service.

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A series of temporary measures have been put in place to ensure all financial obligations and responsibilities continue to be met and a smooth transition to the new arrangements takes place. The SPA has secured the services of James Gray on secondment from PWC to support Police Scotland as an interim chief financial officer over this period and allow recruitment of the new permanent role to be completed. In addition, Karen Kelly, who was appointed as interim chief financial officer within the SPA in January to strengthen the financial arrangements across policing, will have her part-time contract extended until September 2016.

Both the SPA and Police Scotland are committed to strengthening the financial arrangements within policing and we are confident this change will support this aim.

Yours sincerely

A handwritten signature in black ink, appearing to read 'John Foley', is written over a horizontal line. The signature is stylized and cursive.

JOHN FOLEY  
Chief Executive Officer