

JUSTICE COMMITTEE

**POST-LEGISLATIVE SCRUTINY OF THE POLICE AND FIRE REFORM
(SCOTLAND) ACT 2012**

**SUBMISSION FROM THE PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY
COMMITTEE**

The Public Audit and Post-legislative Scrutiny Committee welcomes the decision by the Justice Committee to undertake post-legislative scrutiny of the [Police and Fire Reform \(Scotland\) Act 2012](#) (the 2012 Act). As you know, this Committee and our predecessor Committees have taken a substantial amount of evidence on the section 22 reports on the Scottish Police Authority (SPA) that the Auditor General has laid before Parliament. Our scrutiny has highlighted a series of key recurring themes, a number of which relate to issues of governance and leadership.

Given that the 2012 Act established the SPA and Police Scotland and put in place the governance arrangements in respect of those bodies, the Committee considered that it might be helpful to provide the Justice Committee with a summary of the evidence that the Committee received during its recent scrutiny of the 2016/17 audit of the SPA. This is attached in the Annexe.

Jenny Marra MSP
Convener
21 June 2018

Public Audit and Post-legislative Scrutiny Committee

2016/17 audit of the Scottish Police Authority Summary of evidence

Introduction

1. The Committee welcomes the decision by the Justice Committee to undertake post-legislative scrutiny of the [Police and Fire Reform \(Scotland\) Act 2012](#) (the 2012 Act). This Committee and our predecessor Committees have taken a substantial amount of evidence on the section 22 reports on the Scottish Police Authority (SPA) that the Auditor General has laid before Parliament. Our scrutiny has highlighted a series of key recurring themes, a number of which relate to issues of governance and leadership.
2. At its meetings on 21 December 2017 and 25 January 2018, the Committee took evidence on the 2016/17 audit of the SPA.¹ This was the fourth consecutive section 22 report that the Auditor General had made to the Parliament on the SPA. Given that the 2012 Act established the SPA and Police Scotland and put in place the governance arrangements in respect of those bodies, the Committee considered that it might be helpful to provide a summary of the evidence that it received during its recent scrutiny of the 2016/17 audit of the SPA to the Justice Committee. [Full details of the evidence taken](#) are available on the Committee's website and in the Official Reports of the meetings on 21 December 2017 and 25 January 2018, respectively.
3. The Auditor General concluded in the section 22 report that—

“Since the publication of the report on the 2015/16 audit of the Scottish Police Authority, there has been significant public attention on its governance. Responding to the recommendations of the review on the operation of the Scottish Police Authority and ensuring that the organisation operates effectively and transparently must be immediate priority for the new chair and interim chief officer.”²
4. The Committee acknowledges that a series of steps have been, or will be, taken by the new chair of the SPA and the Scottish Government with a view to addressing concerns about poor governance and leadership, including a review of the Scottish Police Authority undertaken by Malcolm Burr, which reported on 2 March.³ Correspondence from the new chair of the SPA to the Committee setting out the next steps is attached at the Annexe.

¹ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

² http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

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http://www.scottish.parliament.uk/S5_Public_Audit/General%20Documents/20180328_letter_from_SPA_to_Convener.pdf

5. The Committee notes simply that unless changes to leadership and governance are embedded in the structure and culture of the SPA and Police Scotland, there remains a risk of re-occurrence. The Committee makes no comment as to whether such changes require a statutory underpinning.

2016/17 audit of the SPA – key themes

6. In her opening statement to the Committee at its meeting on 21 December 2017, the Auditor General highlighted a number of key issues that arose from the 2016/17 audit of the SPA. The Auditor General said—

“The report sets out instances of unacceptably poor governance and poor use of public money relating to the appointment of temporary staff, the approval of relocation expenses for a deputy chief constable and the decision to make the role of the chief executive of the Scottish Police Authority redundant during 2017-18.”⁴

7. The Committee examined these specific instances in its evidence sessions on 21 December and 25 January 2018. In addition, the Committee took evidence on the governance issues surrounding the decision by the SPA board to reinstate the former chief constable, information about which emerged subsequent to the publication of the section 22 report. The section 22 report and the evidence received by the Committee raised significant concerns about the leadership, governance and decision making processes at the SPA.

Quality of decision making at leadership level

8. A key theme arising from the section 22 report and the subsequent evidence received by the Committee, was the quality of the decision making at leadership level. Several examples were highlighted of poor decision making on the part of the then chief executive of the SPA, as well as the process by which decisions were made. For example, the audit highlighted a payment of relocation expenses of £49,000 during 2016/17 to a deputy chief constable, which had followed a previous payment of relocation expenses of £18,000 in 2014/15 to the same officer. In addition, the SPA met costs of £53,000 of the officer’s personal tax liability during 2016/17. The section 22 report criticised both the level and the timing of the payments.⁵
9. While the section 22 report acknowledged that the payments were in accordance with the terms of the officer’s appointment which provided that “reasonable expenses” incurred in relation to a move to relocate would be met by the SPA, the section 22 report stated that “relocation payments of this magnitude do not represent a good use of public money.”⁶
10. The Committee heard that the regulations under which the payments were made included no provision for a limit to claims for such expenses. During her evidence to the Committee, the Auditor General was asked whether this was usual. She replied—

⁴ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

⁵ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

⁶ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

“It is not normal. In most organisations there is a cap, which is generally about £8000—significantly lower than the figures that we are seeing here.”⁷

11. The then chief executive authorised the relocation payments under the former Strathclyde Police Authority Standard Operating Procedures (SPASOP), which provides that “all claims must be made within 18 months of appointment.”⁸ When giving evidence to the Committee, the then chief executive was asked to explain on what basis he had authorised relocation payments to be made outwith the specified time limit. He indicated that it had been determined that the policy would be extended on a case by case basis “until such time as a permanent place of work was determined for the senior police officers.”⁹
12. The Auditor General had considered this justification in the section 22 report and had concluded, nevertheless, that that reason was “not a legitimate argument for payments being made as recently as early 2017.”¹⁰ In addition, the Auditor General suggested that she would have expected additional governance arrangements to support the decision to make the payments outwith the relevant procedures. She told the Committee—

“the transactions took place a long time after the officer had taken up post. Although the then chief executive felt that it was within his authority to authorise the payments...I, as the Auditor General, felt that that was at least questionable and should have put to the board for decision; it was not.”¹¹

13. The deputy chair of the SPA board declined to be drawn on whether the decision should have been escalated to the board. She told the Committee that—

“..if the payment was within the delegated authority of the CEO, I would not have expected approval. The challenge is regarding the 18-month time limit for payment claims and the decision on that. However, as Mr Foley [the then chief executive] has reported, that was a discussion that he had with the then chair. I was not a member of the board at that time and I do not know whether the then chair had any conversations with the board.”¹²

14. Further criticism of the former chief executive surrounded the process for appointing the SPA’s interim chief financial officer. The Committee learned that an offer made to one individual had been subsequently retracted and that while two other organisations had then been invited to tender for the role, both had been assessed as non-compliant. The chief executive, acting alone, had assessed the only candidate as exceptional without documenting any justification. The section 22 report indicated that the appointment process had been inconsistent with procurement procedures.¹³

⁷ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

⁸ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

⁹ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

¹⁰ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

¹¹ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

¹² <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

¹³ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

Weak financial leadership and management

15. The Committee also heard evidence of examples of poor financial leadership and management at the SPA and at Police Scotland. In particular, the Committee learned that the 2016/17 relocation expenses payment (discussed above) was processed as a BACS payment rather than through the payroll system. It had been coded incorrectly within the ledger as childcare vouchers, which meant that it was not included in the remuneration report provided to the auditor and to the SPA's Audit Committee.¹⁴

16. The section 22 report stated that the chief executive “and the chief financial officer of Police Scotland...made insufficient efforts to ensure that the remuneration report in the annual report and accounts were free from error and omission.”¹⁵ In further evidence to the Committee, Stephen Boyle from Audit Scotland told the Committee that—

“We subsequently discovered that [the accountable officer and the chief financial officer] had been familiar with those transactions and that those transactions would very clearly have to feature in the remuneration report in the annual report and accounts.”¹⁶

17. A weakness in the financial leadership was also reflected in decisions around certain temporary appointments which, according to the section 22 report, did not demonstrate value for money in the use of public funds.¹⁷ In his evidence to the Committee, Stephen Boyle from Audit Scotland expanded on this point indicating that—

“..we did not consider the £106,000 that was paid to the interim director of people and development for four months' work to represent a good use of public money. Equally, the payment of nearly £200,000 to the interim chief financial officer for Police Scotland for 10 months' work, in the context of other senior finance officers in the organisation being paid considerably less than that on an annual basis, led us to the judgment that that did not represent value for money.”¹⁸

18. However, there were broader governance issues to which these temporary appointments gave rise. In her evidence to the Committee, the Auditor General said—

“At the point these decisions were being made, the SPA had been in existence for more than three years and was still operating with interim senior officers in key financial positions. The fact that permanent staff had not been appointed over that period had led to problems with financial management

¹⁴ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

¹⁵ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

¹⁶ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

¹⁷ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

¹⁸ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

and financial leadership and were still leading to incurring significant amounts of expenditure.”¹⁹

Effective oversight and decision making by the board

19. However, the focus of much of the Committee’s scrutiny was on quality of the decision making and oversight provided by the SPA board. In particular, the section 22 report criticised the terms of the former chief executive’s departure from the SPA as well as the process by which this decision had been made by the board.
20. A change in reporting requirements between the forensic services and the SPA board had caused the SPA board to reconsider the necessity of the role of chief executive. The SPA was reportedly keen to ensure, however, that the chief executive remained in his role as accountable officer until he had signed the 2016/17 annual report and accounts. Due to the uncertainty about this date, the SPA agreed that the chief executive would receive a payment in lieu of his contractual notice (PILON), in addition to his eligibility for an early retirement payment.²⁰
21. In written evidence to the Committee, the SPA set out the business objectives which provided the employment context within which the SPA considered options to achieve the objectives, including the use PILON. The business objectives were: to change as quickly as possible the reporting relationship between forensic services and the board; to secure business continuity by recruiting an interim chief officer and to ensure that the chief executive as accountable officer remained in post long enough to complete and present to the board the 2016/17 annual report and accounts.²¹
22. However, given that the chief executive had a six months’ notice period and the decision was made in August 2017, the section 22 report noted that—
- “the SPA could have reasonably decided to ask Mr Foley [the chief executive] to work his notice period from this date as the annual report and accounts must be laid before the Scottish Parliament by the statutory deadline of the end of December.”²²
23. As such, the section 22 report concluded that the SPA had incurred an additional three months’ salary costs unnecessarily.
24. The deputy chair of the SPA was asked to respond to the Auditor General’s finding on this point. She agreed that that was a valid point, but said that—
- “It is based on their explanation of how the process moved forward.”²³

¹⁹ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

²⁰ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

²¹

http://www.scottish.parliament.uk/S5_Public_Audit/General%20Documents/20180118_Written_submission_from_SPA.pdf

²² http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

²³ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

25. Correspondence between Scottish Government officials and the SPA submitted to the Committee provides some further thinking about the decision by the SPA board on this issue. The correspondence reports that officials had queried the proposed approach to PILON by the SPA and that, in response, the deputy chair had stated that she had received clear HR advice on this point. The letter goes on to report that—

“Their [the SPA board’s] position was that they had essentially no discretion about the size of the offer given the conditions attached to it and had therefore proceeded to make the offer.”²⁴

26. The deputy chair of the SPA subsequently clarified to the Committee that “the clear HR advice” that she had received was, in fact, “verbal”.²⁵

27. Despite the view of the SPA board, the Auditor General was also clear in her evidence to the Committee that an alternative arrangement could have been made. She said—

“I have no doubt that the Scottish Police Authority board could have structured the agreement that it came to with Mr Foley [the chief executive] in a way that avoided payment in lieu of notice that was not worked. That is very clear.”²⁶

28. However, the section 22 report criticised not only the decision but also the process by which it had been made. In particular, the section 22 report noted that, while the proposed business case for change had been discussed at a private board meeting, the actual decision to make the role of chief executive redundant was taken by correspondence.²⁷

29. During her evidence to the Committee, the then deputy chair of the SPA was asked to outline the steps which had led to the departure arrangements of the chief executive being agreed. She explained that—

“On 7 June there was a closed board meeting where there was a proposed business change, which would have meant the redundancy of the role of the CEO and accountable officer. That was a board discussion. The board supported that proposed business change, which led to my being asked to formally write the business case for change, which would enable the start of a consultation, as per due process for impacted individuals.”²⁸

30. The then deputy chair went on to state that—

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http://www.scottish.parliament.uk/S5_Public_Audit/General%20Documents/20180118_Letter_from_Paul_Johnston.pdf

²⁵ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

²⁶ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

²⁷ http://audit-scotland.gov.uk/uploads/docs/report/2017/s22_171208_spa.pdf

²⁸ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

“The SPA made the decision regarding approval of the costs by correspondence. The decision to progress to a redundancy of the role was made at a board meeting on 7 June.”²⁹

31. The Committee sought to establish whether all board members had been made aware of the Scottish Government’s concerns in respect of the proposed PILON arrangement. The former chair of the SPA responded as follows—

“I believe that the board was aware of both the concerns that had been expressed by Government and the basis of the calculations.”³⁰

32. Nonetheless, the Auditor General was clear in her evidence that the decision to make the role of chief executive redundant and the agreement for his departure should have been reached at a formal board meeting.

“We felt that to reflect good governance standards, a decision of such magnitude should take place at a formal board meeting.”³¹

33. The Auditor General went on to state that part of the purpose of such a board meeting “would have been to consider all the options that were available to the board rather than simply the proposal that was finally agreed.”³²

Reinstatement of the former chief constable

34. In the course of taking evidence on the section 22 report, further information emerged concerning the SPA board’s decision to reinstate the former chief constable while he was still being investigated for charges of misconduct (a decision that was subsequently reversed).

35. Again, the Committee’s evidence taking focussed on the process by which this decision had been reached and, in particular, the sequence of events that had led to the board concluding that it was appropriate for the chief constable to return to work while still under investigation.

36. In his evidence to the Committee, the then chair of the SPA set out the background to the decision. He indicated that given that the chief constable had indicated that he was fit and able to return to work, “the SPA had to take a view as to whether the terms of the leave conditions had been satisfied and whether he should return to work.”³³

37. The then chair went on to explain that in such a situation only three options were open to the SPA: the individual can remain in post; they can have restricted duties; or they can be suspended. Having concluded that suspension was not

²⁹ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

³⁰ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

³¹ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

³² <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11288&mode=pdf>

³³ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

applicable at the time, the Board “took the decision to invite the chief constable to return to work.”³⁴

38. Two specific aspects of the decision making process caused the Committee concern. Firstly, it was unclear the extent to which all board members had had advance notice that a decision regarding the reinstatement of the chief constable was due to be discussed at the board meeting on 7 November. Secondly, that the decision by the board to reinstate was apparently made before any discussion with the complainants, the Scottish Government and other stakeholders had taken place.
39. In her evidence to the Committee, the then deputy chair of the SPA advised that the issue had been brought up under any other business and not under a specific agenda item. She was unable to confirm whether all board members were aware that the matter would be discussed at the meeting, advising that—

“As the deputy chair, I had had discussions with the chair and was aware of it. I do not have records to show whether other board members were or were not aware of what was going to be discussed on 7 November.”³⁵

40. On the other hand, in his evidence to the Committee, David Hume, another member of the board, suggested that, given the context, all members of the board would have been aware that a discussion about the chief constable would be due to take place. He said—

“At the meeting on 7 November, there was no proposal tabled. We recognised that, by dint of the timetable, we needed to make a decision about the position of the chief constable. We again reflected on the welfare arrangements and on the chief executive officer’s view about the role of the PIRC.”³⁶

41. The Committee found, however, that there was a lack of clarity among board members as to when complainants and other stakeholders would have become involved in the decision making process.

42. For example, the then deputy chair of the SPA stated that—

“On 7 November, the welfare and wellbeing of individuals were discussed, and it was agreed that the issues would form part of the enabling that would happen prior to the chief constable’s starting work.”³⁷

43. However, evidence from the former chair of the SPA suggested that the process of engagement with stakeholders would take place once the chief constable had been reinstated. The former chair advised the Committee that—

“..if you want a formalised plan, the best way of getting it is to engage with and have the input of those who will be affected by it. That would have

³⁴ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

³⁵ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

³⁶ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

³⁷ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

included the senior team at Police Scotland, the complainants and the chief constable himself, and we could have engaged with him only when he was back in place.”³⁸

44. Correspondence provided to the Committee included a letter sent by the then chief executive on 8 November to the chief constable confirming that the latter’s “return to full duties has the unanimous backing of the Board of the Scottish Police Authority.”³⁹ The correspondence also included an exchange concerning a news release to be issued on 9 November announcing the chief constable’s return to work.⁴⁰
45. As such, a decision to rescind the chief constable’s leave of absence was apparently made before any discussion had taken place with the complainants, the Scottish Government, other stakeholders and the Police Investigations and Review Commissioner (PIRC).
46. In particular, the PIRC further confirmed in correspondence to the Committee that the she had not been consulted in advance of the then SPA chair approaching the Cabinet Secretary with the proposal for the chief constable to return to his duties. Nor had she been advised of the SPA’s meeting on 7 November or the outcome of that meeting.⁴¹
47. In subsequent correspondence to the Committee on 5 February,⁴² the new chair of the SPA provided further information on the meeting of 7 November and the sequence of events that followed. She advised as follows—
- “Both minutes remain in draft. Given the passage of time since then, the significant level of public comment that has subsequently taken place about these meetings, and the absence of key contributors, I have concluded that it would not be appropriate for these draft minutes about items of private business to be finalised now with such an exceptional level of qualification around them. Committee members may be aware that since becoming Chair I have stated my concerns about past SPA decision making processes. The circumstances surrounding the way these meetings were convened, conducted and recorded are a case in point. I have since taken steps to improve decision making processes within the SPA.”
48. The Committee invites the Justice Committee to note this evidence.

³⁸ <http://www.scottish.parliament.uk/parliamentarybusiness/report.aspx?r=11331&mode=pdf>

³⁹ http://www.scottish.parliament.uk/S5_Public_Audit/Inquiries/Letter_from_David_Morgan.pdf

⁴⁰ http://www.scottish.parliament.uk/S5_Public_Audit/Inquiries/Letter_from_David_Morgan.pdf

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⁴² [http://www.scottish.parliament.uk/S5_Public_Audit/General%20Documents/Letter from Ms Frame 4 January 2018.pdf](http://www.scottish.parliament.uk/S5_Public_Audit/General%20Documents/Letter_from_Ms_Frame_4_January_2018.pdf)

http://www.scottish.parliament.uk/S5_Public_Audit/General%20Documents/SPA_submission_5_Feb_2018.pdf

June 2018

Correspondence from Susan Deacon, Chair of the SPA to the Convener dated 28 March 2018

I write in response to the Committee's two letters of 23 February 2018 - one addressed to me as SPA Chair and the other to Dr Nicola Marchant in her capacity as then Deputy Chair - and your subsequent letter to me of 21 March 2018.

I also received correspondence from the Justice Sub-Committee on Policing on 23 February 2018, which echoed some of the concerns raised by your Committee and to which I responded on [8 March 2018](#).

All the various recent correspondence from both Parliamentary Committees has been circulated to all SPA Board members, and the following response has been agreed by the Board as a whole.

The fact that both the PAPLS Committee and Justice Sub-Committee on Policing have expressed strong concerns about the performance of the SPA Board, and have indicated a lack of confidence in members and their ability to perform their role adequately, is a matter which all Board members take extremely seriously.

We share a commitment to ensure that shortcomings in past performance and decision-making are addressed and that we work collectively, and with our executive team, to ensure that the Parliament, Scottish Government and other key stakeholders have confidence in the SPA's leadership and governance in the future.

We are acutely aware of the significant body of critical comment that has built up on the past operations of the SPA from, among others, HMICS, Audit Scotland, the Parliament and several of its Committees. As Board members and public appointees, we are acting on the concerns raised and are determined to embed this learning into the programme of improvement now underway.

Through Board workshops, as well as one to one discussions between individual Board members and myself as Chair, key areas for attention and action have been identified, including:

- the Board as a whole working more effectively in the future by developing the standards of systems, practice and culture which are rightly expected of a major national public body;
- Board members making the transition, individually and collectively, to a more strategic and 'non executive' approach with a stronger public service ethos, and;
- Board members developing and demonstrating constructive challenge and decision-making in public that commands confidence and trust within policing and more widely.

The Board is also currently undergoing a significant programme of 'refresh'. We have worked at pace, supported by the Scottish Government, to progress a swift and thorough public appointments process. A great number of extremely able and committed people applied to join the Board, and I believe that is a measure of the commitment that clearly exists to developing policing in Scotland and ensuring that effective national accountability arrangements are in place.

On 23 March 2018, the Cabinet Secretary for Justice announced the appointment of seven new members to the Board – with phased start dates from immediate to later in the year. Three current members of the Board are due to come to the end of their second terms in the Autumn, bringing an opportunity for further Board refresh and, as the Committee's letter of 21 March 2018 notes, Dr Nicola Marchant has now stepped down from the SPA Board.

You asked whether other members are similarly considering their positions. I would like to give an assurance to you and your colleagues that SPA members have reflected very carefully on the views expressed by the PAPLS Committee.

As I said previously in my response to the Justice Sub-Committee on Policing, I believe it is important to acknowledge the range of work and contribution that SPA Board members have undertaken over the early years of the Authority's life. The level of commitment and input has been significant.

All Board members recognise the step change in direction and expectations that lies ahead, and all are focussed on stepping up to that challenge.

Both existing and new members will work together in the coming months to develop a revised set of Board and individual objectives, and we will publish our collective Board objectives alongside our SPA Corporate Plan. How successful the Board and I are in delivering against those objectives should then be a legitimate question for future Parliamentary scrutiny.

Your letter to me of 23 February 2018 also asked me to address a number of specific points and these are addressed at [Annex B](#).

Your letter to Dr Marchant of 23 February 2018 also raised a number of specific questions in relation to the 2016-17 audit and these are addressed at [Annex C](#).

I hope that this detailed response is of assistance to the Committee, and covers the issues raised across the three items correspondence received since 23 February 2018. The SPA Board is committed to engaging further with the Committee.