



Police use of resources auditor feedback report

Lancashire Police Authority

Audit 2007/08

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Introduction

- 1 This report presents the results of the 2007/08 police use of resources assessment (PURE) at Lancashire Police Authority. As the Audit Commission's appointed auditor to the Police Authority, we undertook the first phase of this review during the period March 2008 - May 2008, as part of our responsibility to examine the economy, efficiency and effectiveness of the Authority's use of resources under section 5(1)(e) of the Audit Commission Act 1998. We reported the results of our work in our report to the Audit and Standards Committee in September 2008. The final phase which involved making an assessment of the Authority's financial reporting arrangements was completed in October 2008.
- 2 We have completed our review in accordance with the methodology and guidance issued by the Audit Commission (the Commission). The results have been subject to internal and national quality control arrangements, designed to ensure compliance with the methodology and guidance, and consistency.
- 3 This report summarises the approach taken and the results of the assessment. It also highlights areas for improvement based on the criteria issued by the Commission.

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Approach and scoring

- 4 The PURE assessment requires auditors to form judgements on the Police Authority and Constabulary arrangements to secure effective use of resources across five themes:
 - financial reporting;
 - financial management;
 - financial standing;
 - internal control; and
 - value for money.
- 5 Each theme consists of key lines of enquiry (KLOE) and areas of audit focus. Auditors are required to make a judgement for each KLOE against a set of 'descriptors' or 'criteria'. Judgements are made using the Audit Commission's scoring scale:
 - 1 = below minimum requirements – inadequate performance;
 - 2 = only at minimum requirements – adequate performance;
 - 3 = consistently above minimum requirements – performing well; and
 - 4 = well above minimum requirements – performing strongly.
- 6 The Commission will determine the overall use of resources score by combining the auditor's separate scores for each of the themes covered.
- 7 In forming our assessment, we take account of the methodology set out in the PURE guidance to auditors, and briefings to Police Authority treasurers and Constabulary finance directors issued between October 2007 and February 2008.
- 8 This is the third year auditors have undertaken PURE assessments. The key principles for the 2007/08 approach is a risk based and proportionate refresh of 2006/07 findings, with a focus on:
 - key changes to the KLOE referred to in police authority guidance;
 - actions by police authorities and constabularies to address improvement opportunities identified in the 2006/07 PURE assessment;
 - for scores of 3 and above, considering whether relevant arrangements are 'embedded' - they have been operating consistently with clear outputs and are having an impact; and
 - for scores of 4 (performing strongly) considering whether, in addition to meeting the descriptors/criteria, police authorities can demonstrate innovation or best practice that can be shared with others.

Summary of scores for Lancashire Police Authority

- 9 Table 1 summarises the scores and 2006/07 comparative judgements for each theme. The next section of this report provides key messages, strengths and areas for improvement across the Police Authority and Constabulary and by theme level.
- 10 In overall terms the Authority and Constabulary are high performing organisations demonstrating practices across a range of areas from which others can learn. In 6 of the 11 areas assessed, a level 4 performance has been observed. There has been improvement in 5 areas assessed, with 5 other areas remaining unchanged and only 1 element, relating to internal control, being assessed at a lower level than last year.

Table 1 Lancashire Police Authority - summary of use of resources scores by theme

Use of resources theme	2007/08 score	2006/07 score
Financial reporting		
1.1 The Authority produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers	3	3
1.2 The Authority promotes external accountability	3	3
Financial management		
2.1 The Authority's medium-term financial strategy/plan, budgets and capital programme are soundly based and designed to deliver its strategic priorities	4	3
2.2 The Authority and Constabulary manage performance against budgets	4	3
2.3 The Authority and Constabulary manage their asset base (including their estate and vehicle fleet) and their IM&T service	4	3
Financial standing		
3.1 The Authority manages its spending within the available resources	4	3
Internal control		
4.1 The Authority and Constabulary manage their significant business risks	3	3
4.2 The Authority and Constabulary have	2	3

arrangements in place to maintain a sound system of internal control	3	3
4.3 The Authority and Constabulary have arrangements in place that are designed to promote and ensure probity and propriety in the conduct of their business		
Value for money		
5.1 The Authority and Constabulary currently achieve good value for money	4	4
5.2 The Authority and Constabulary manages and improves value for money	4	3

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Key messages and actions for the Police Authority

- 11 This summary sets out key findings; both overall for the Police Authority and Constabulary and in relation to each theme, summarising strengths and areas for improvement.

Overall messages

- 12 The overall messages from our work are as follows:
- As demonstrated by the improvements shown in 5 of the 11 KLOE criteria scores we have identified a positive direction of travel, with strengthening of arrangements throughout the themes.
 - The Authority Members and Officers have demonstrated particularly good practice in respect of financial management, financial standing and achieving value for money. A range of notable practices have been identified as part of this review for sharing more widely. These include:
 - the approach taken to identifying and bridging the funding gap identified through “Blueprint” including an effective approach to communication and consultation with partners on the issues and solutions and clear reporting of the impact of previous Blueprint investments
 - a clear understanding of financial management principles across the organisation achieved through a range of means including effective briefings and making this a core skill for all senior management posts
 - the effectiveness of Quarterly Performance Reviews ensuring that financial and operational performance are considered together and that members have a good understanding of the local issues in each division
 - the introduction of an effective environmental strategy leading to savings in reduced energy costs, CO2 emissions, reduced carbon footprint for vehicles and reduced vehicle running costs
 - the achievement of effective partnership solutions enabling the recruitment of additional police support officers in local hot spots and the establishment of neighbourhood policing bases in shared premises
 - the effective application of business re-engineering through ‘QUEST’ to achieve greater efficiency savings by introducing more efficient processes which are resulting in improved services whilst reducing costs, and applying the understanding and learning from this to a wider range of activities.

- The one area where the Authority and Constabulary received a level 2 assessment was in relation to systems of internal control (KLOE 4.2). The key area for improvement here is the development of an improved assurance framework which includes ongoing monitoring and reporting throughout the year on the risks and controls in place relating to the achievement of the corporate objectives and priorities.
- The areas for improvement included in the rest of this report are in the context of an overall high performance and are designed to assist with the achievement of continuous improvement.

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Theme summaries

Financial reporting

Theme score - 3	
Purpose	
To assess the strength of the Authority's and Constabulary's financial accounting and reporting arrangements.	
Key findings and conclusions	
<p>Appropriate arrangements are in place to achieve good quality accounts with supporting working papers to meet the deadlines of the statutory timetable. The accounts were amended for only trivial issues.</p> <p>The accounts were approved by members who offer an appropriate level of scrutiny. The accounts were accompanied by an explanatory paper providing interpretation and analysis of the accounts and highlighting key issues for the benefit of members.</p> <p>There is scope to make some improvements to working papers to ensure all figures and notes within the accounts are fully supported.</p> <p>There are good public reporting arrangements in place and evidence of wide ranging consultation on accessibility issues. The Authority publishes summary accounts to help stakeholders understand the financial position of the Authority. Recent accounts, reports and Authority agendas and minutes are available on the website.</p> <p>There is scope to improve the reporting of environmental factors within the Authority's Annual Report by setting out more detailed information and analysis about the Police Authority's environmental footprint.</p>	
Improvement opportunities	
KLOE 1.1 The Authority produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers.	To facilitate the audit of the accounts, ensure that working papers fully support and reconcile to the figures and notes in the financial statements.
KLOE 1.2 The Authority promotes external accountability.	The Authority's annual report should set out more detailed information and analysis around the initiatives in place to improve the Authority's environmental footprint and aspirations for the future.

Financial management

Theme score – 4
Purpose
To assess how well the Authority and Constabulary plan and manage its finances.
Key findings and conclusions
<p>The Constabulary and Authority have a strong record of effective financial management delivering year on year service improvements together with significant efficiency savings (£72m over last 10 years), and managing other budgetary pressures.</p> <p>The drive on efficiency savings has changed over time as budgets have become tighter. The Constabulary has now moved to more fundamental business process re-engineering to achieve continued additional efficiency savings whilst preventing any impact on frontline policing.</p> <p>Corporate business planning and financial planning are clearly linked and are supported by a strong performance management culture which ensures that solutions for operational or financial problems do not negatively impact on each other.</p> <p>New investment areas are carefully targeted to achieve measurable improvements in priority areas and are closely monitored to ensure achievement of the desired improvements - for example Blueprint funding for protecting vulnerable people in 2007/08.</p> <p>The flexibility and freedom provided by DFM schemes helps divisional commanders target local priorities in partnership with local communities and support the highly praised approach to neighbourhood policing.</p> <p>Financial management arrangements are under regular review to ensure they remain fit for purpose. Changes have been made during 2008 to re-structure HQ finance by adopting a shared services approach to management accounting to improve both quality and reduce costs.</p> <p>A more formalised medium term financial strategy is now being prepared to more clearly outline how the Authority plans to bridge remaining funding gaps and to continue to enable investment in priority areas. Currently whilst such a strategy exists, it is not clearly articulated in one place and there is not a clear articulation of how the various partnership arrangements in place impact upon the medium term financial strategy.</p>

Theme score – 4

There is a strong track record of managing resources within budget supported by timely and reliable financial monitoring information, clear identification of variances and action planning around them. The operation of the DFM scheme and Quarterly Performance Reviews helps to ensure a rigorous approach is taken to variances and that meeting financial targets is not achieved at the cost of meeting operational ones.

Arrangements for asset management have improved, helping to deliver both efficiency savings and improved services to the public. Excellent use has been made of partnerships with other local agencies – for example to provide new neighbourhood police bases in local hotspots. Progress against the Estates Strategy is reported annually and the Constabulary is close to completing an updated condition survey that will inform future investment decisions. The new Environmental Strategy reflects an increasing emphasis on sustainability.

Improvement opportunities

KLOE 2.1 The Authority's medium-term financial strategy (MTFS), budgets and capital programme are soundly based and designed to deliver its strategic priorities.

In developing the medium term financial strategy, including a clear assessment of the significant partnerships within which the Authority operates and how they impact on resourcing decisions in the medium term.

KLOE 2.3 The Authority and Constabulary manage their asset base (including their estate and vehicle fleet) and their IM&T service.

To help strengthen value for money, consider adopting a small number of key performance indicators and improvement targets for the estate, with results to be reported annually to senior officers and the Police Authority.

Ensure that the level of backlog maintenance is recorded in the Estates strategy following the completion of the condition survey, and appropriate plans are established to address any backlog identified.

Financial standing

Theme score – 4	
Purpose	
To assess how well the Authority safeguards its financial standing.	
Key findings and conclusions	
<p>The Authority has a very good track record of managing its spend within available resources in the context of a very tight financial environment. The Authority is able to respond to unexpected events without detriment to the achievement of key priorities through use of reserves, or by the careful management of existing resources. Additionally it actively seeks other sources of funding to help achieve policing objectives. In 2007/08 this has included obtaining additional resources from partners to establish additional neighbourhood policing bases and to fund additional police constable support officers in targeted areas.</p> <p>A clear reserves policy is in place which takes account of the risks of unforeseen expenditure and this is reviewed during the year and updated at least annually as part of the budget setting process. Reserves are currently above the level determined as appropriate and the policy is being re-appraised in the light of current knowledge.</p> <p>Members have identified the key factors for monitoring financial health and receive regular monitoring reports on all of these including the reserves policy, compliance with the DFM scheme (over 90% of the budget is delegated), progress on achievement against efficiency savings and treasury management indicators.</p> <p>Targets which have been set around the annual budget and DFM scheme are very challenging, including as they do the achievement of significant efficiency savings and the requirement to meet in year budgets from within the overall delegated budgets</p>	
Improvement opportunities	
KLOE 3.1 The Authority manages its spending within the available resources.	The Authority should keep under review key financial targets and indicators it monitors to ensure they remain fit for purpose and that high risk areas are targeted.

Internal control

Theme score - 3
Purpose
To assess how well the Authority's and Constabulary's internal control environment enables them to manage their significant business risks.
Key findings and conclusions
<p>A risk management policy and process are in place and have been compared to ALARM criteria to assess fitness for purpose. A full review of the policy is currently underway. The Authority and Constabulary are not risk adverse and there are a number of examples of the opportunity side of risk being fully exploited. The creation of the “sustaining excellence programme” to ensure the effective co-ordination and management of the large number of new initiatives being implemented is a good example of risk management as opposed to risk avoidance.</p> <p>Effective arrangements are in place to identify and manage risks across the organisation and corporately through the inclusion of risk identification within all strategic policy decisions and project initiation documents, the use of threat registers at a local level and the CITMG (Continuous Improvement and Threat Management Group) which looks at the picture across the organisation. The Authority has two members involved through membership on CITMG, although reporting to the relevant Authority Committee has been infrequent.</p> <p>Elements of an assurance framework are in place but not clearly set out. The move from the requirement for an annual statement of control to an annual governance statement has highlighted the gaps in the current arrangements for ongoing assurance and reporting. Arrangements are in place to produce a corporate governance statement but there have been no reports to the audit committee during the year on how it will be complied, the sources of assurance which will enable the audit committee to satisfy itself as to its completeness/reliability or the completeness/adequacy of those sources of assurance.</p> <p>An effective internal audit function is in place which meets the requirements of the CIPFA code of practice, and an appropriate risk based plan is being followed. An effective audit committee is in place which covers the functions as required under the CIPFA code of practice. The audit committee demonstrates an appropriate level of challenge on the receipt of internal and external audit reports.</p> <p>Appropriate procedure notes/manuals, standing orders, financial instructions etc are in place with arrangements to monitor compliance. Expected controls</p>

Theme score - 3

exist to ensure a sound system of financial internal control is in place through a mixture of management controls and IA review.

There have been some improvements in governance arrangements in relation to partnerships however there remains scope for improvement here. In particular it has been recognised that there is a need for clearer guidance for members and staff involved in partnerships in relation to their respective roles and responsibilities. Whilst there are many examples of effective partnership working at the local level it remains unclear how the Authority and Constabulary gain assurance around the effectiveness of all the various partnerships, ensuring that any lessons learnt are shared across the organisations and action taken where there is a need to seek improvement.

Codes of conduct are in place for both Authority and Constabulary members and staff. Whistleblowing procedures are in place for at both the Authority and Constabulary, and have been publicised internally and with key external contractors. Registers of interest and hospitality exist and are used for both the Authority and Constabulary. There is an anti-fraud and corruption policy in place but it refers only to the Authority and not the Constabulary. Whilst the core elements of such a strategy are in place for the Constabulary, consideration should be given to whether a separate strategy is needed or revisiting the existing one to make appropriate references to the Constabulary.

The Audit and Standards Committee is making arrangements to address the new requirements to carry out investigations into members conduct. No issues have been raised about Authority staff or member conduct in previous years. The work of the Professional Standards department has been rated highly by HMIC and they do much work to publicise common issues across the Constabulary to ensure that any lessons from individual cases are learnt from and fed into future management practice.

Improvement opportunities

KLOE 4.1 The Authority and Constabulary manage their significant business risks.

The risk management training needs for staff and members are currently under review. Training arrangements should give consideration to the levels of needs and responsibilities of the individual and their role.

Risk management issues should be reported to an appropriate member group on a regular basis. As part of this, consideration needs to be given to the best way to achieve this since two committees have risk management within their terms of reference.

Theme score - 3	
<p>KLOE 4.2 The Authority and Constabulary have arrangements in place to maintain a sound system of internal control.</p>	<p>Establish a coherent assurance framework and ensure relevant reports are taken to members during the year to provide assurance around the key sources of controls which will feed into the annual governance statement.</p> <p>Develop a clearer strategic approach to the governance of significant partnerships across the organisation.</p>
<p>KLOE 4.3 The Authority and Constabulary have arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.</p>	<p>Introduce a clearly defined “anti- fraud and corruption policy” for the Constabulary.</p> <p>Review whistleblowing arrangements to demonstrate the extent to which staff and officers have confidence in the system and feel safe to make a disclosure</p>

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Value for money

Theme score - 4
Purpose
To assess the achievement of value for money within the Authority and Constabulary and to conclude on the robustness of arrangements to secure improvements.
Key findings and conclusions
<p>Costs and performance compare well with others. Service costs are below average compared with other similar constabularies and performance is consistently high across all key services. There are no areas of spend that are significantly higher than at other similar constabularies and authorities. This is set within a context of significant efficiency savings made over the past ten years.</p> <p>High performance is achieved across the range of services provided and there are no areas where costs and performance are out of line. User satisfaction is good and has increased as a result of initiatives such as Connect and Quality Counts. As a result best value from resources is clearly demonstrated. There is a track record of the Constabulary and Authority identifying and addressing any areas of unintended high spending effectively. This includes overspends as a result of major incidents and those identified through regular monitoring of devolved budgets. As a result the need to seek recourse to balances for funding does not occur.</p> <p>There is a sustained track record of investment leading to improved outcomes for users and sustainable efficiency gains. This is demonstrated through the Blueprint assessment which has been refreshed again during 2007/08. The QUEST project is another good example of new investment being supported by clear targets and timescales resulting in significant demonstrable outcomes for users.</p> <p>There are clear and effective processes for reviewing and improving VFM driven by the Sustaining Excellence programme. Innovative approaches are used and include Blueprint to assess capacity and capability and QUEST which has led to significant improvements in VFM. High-quality data is drawn from good performance management systems.</p> <p>Benchmarking is undertaken where information is available and used to identify and achieve service improvements. Cost information is used alongside performance information by managers and members to regularly challenge VFM.</p>

Theme score - 4

The Authority and Constabulary understands and evaluates the impact of long term and whole life costing and benefits when making key decisions, for example, the fleet investment. Environmental impact is also considered and outcomes are monitored and driven by the Environmental strategy and environmental design criteria. There is a successful track record in tackling inequality in outcomes, for example for ethnic communities. The result is increasing satisfaction with the Constabulary and a reducing gap in key performance indicators between white and ethnic populations. There is still some work to be done to narrow the gap further.

There is a robust efficiency process and commitment to the wider efficiency agenda is demonstrated through collaborative working and procurement. As a result significant gains have made and nationally set targets exceeded. Effective use of IT is made to enable business processes, for example, the mobile data initiative, PROBE (a survey tool which enables the Constabulary to measure how specific preventative measures have an impact on public reassurance and confidence) and TORA (an information tool which analyses team and individual activities providing real-time data on the activities of its officers). Income is also generated through IT work provided to other constabularies and agencies. There are good examples of partnership and collaborative working to improve VFM including Blueprint, PCSOs, and neighbourhood police bases.

Data sharing is undertaken by divisional commanders with CDRPs. As a result local partners are able to evaluate and identify future community safety priorities. There is a successful track record of securing external funding.

Improvement opportunities

KLOE 5.2 The Authority and Constabulary manage and improve value for money.

Ensure effective evaluation of partnerships and collaborative working to provide assurance and improve vfm.

Status of the report and next steps

- 13** This report has been agreed with key officers of the Authority and Constabulary.
- 14** Key messages will also be included in our annual letter to the Police Authority, and we will monitor developments throughout the forthcoming year in conjunction with your officers.
- 15** It would be appropriate for Members to receive periodic and regular feedback from key officers outlining the progress and effectiveness of the action taken by both the Constabulary and Authority against the recommendations contained in this report.

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Appendix 1 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
<i>Financial reporting</i>						
10	R1 To facilitate the audit of the accounts, ensure that working papers fully support and reconcile to the figures and notes in the financial statements.	3				
10	R2 The Authority's annual report should set out more detailed information and analysis around the initiatives in place to improve the Authority's environmental footprint and aspirations for the future.	3				
<i>Financial management</i>						
12	R3 In developing the medium term financial strategy, include a clear assessment of the significant partnerships within which the Authority operates and how they impact on resourcing decisions in the medium term.	2	Director of Resources	Yes	The main financial risk associated with 'partners' relates to the financial contribution to PCSOs. The risk is known, and will in future be articulated in more detail in the 5 year financial forecast. The risk is also fully understood and actions taken to minimise.	Sept 2008
12	R4 To help strengthen value for money, consider adopting a small number of key performance indicators and improvement targets for the estate, with results to be reported annually to senior officers and the Police Authority. Performance should be compared with other constabularies, but also within the Lancashire estate where relevant.	2	Property Services Manager	Yes	A series of benchmarking KPIs will be derived from the national benchmarking system and reported to Senior Officers and the Police Authority. Performance improvement comparables between similar Lancashire Buildings, will also be established. The KPIs and reports will be included in the Authority's Annual Scrutiny Plan.	March 2009
12	R5 Ensure that the level of backlog maintenance is recorded in the Estates strategy following the completion of the	2	Property Services Manager	Yes	The results of the conditions survey will inform investment decisions in the estate in future years.	March 2009

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Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	condition survey, and appropriate plans are established to address any backlog identified.				The level of backlog maintenance will be reported to the Resources Committee and will be considered as part of the medium term financial strategy..	
<i>Financial standing</i>						
13	R6 The Authority should keep under review the key financial targets and indicators it monitors to ensure they remain fit for purpose and that high risk areas are targeted.	2	Police Authority Treasurer	Yes	The key indicators and financial information are already kept under review and continue to be reported to Members on a regular basis. However, Members will receive a report in the autumn to seek to update and extend the key indicators where necessary.	December 2008
<i>Internal control</i>						
15	R7 The risk management training needs for staff and members is currently under review. Training arrangements should give consideration to the levels of needs and responsibilities of the individual and their role.	2	Policy and Performance Officer	Yes	General training will be undertaken by the whole of the Police Authority and the new Members joining the Authority in October 2008 will be trained as part of their Induction programme. More detailed training will be provided to Committee Chairs and those Members serving on Audit and Standards.	March 2009
15	R8 Risk management issues should be reported to an appropriate member group on a regular basis. As part of this, consideration needs to be given to the best way to achieve this since two committees have risk management within their terms of reference.	2	Police Authority Treasurer	In part	Risk Management is a proper topic for a number of committees. The Audit & Standards Committee makes sure there are risk management processes that work and the member Improvement & Scrutiny Group will risk assess Authority activity. The Constabulary has its own arrangements for risk management and members are involved on the relevant groups.	Ongoing
16	R9 Establish a coherent assurance framework and ensure relevant reports are taken to members during the year to	3	Good Governance Group	In part	The Authority's assurance framework is strong. The question is could it be made stronger e.g. by introducing certificates by	December 2008

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Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	provide assurance around the key sources of controls which will feed into the annual governance statement.				<p>managers that they are properly managing the internal control and risk framework in their area of responsibility?</p> <p>The Good Governance Officer Group will approve an action plan to ensure best practice in relation to the assurance framework.</p> <p>The Audit and Standards Committee will receive an initial report on assurance, to be followed up by occasional reports on specific issues which the Committee deems necessary to satisfy itself that sources of assurance are in place and operating properly.</p>	
16	R10 Develop a clearer strategic approach to the governance of significant partnerships across the organisations.	2	Head of Corporate Development	Yes	<p>A review of all strategic partnerships, including governance arrangements will be undertaken.</p> <p>The Good Governance Officer Group will use the results of this review to inform the production of the 2008/09 Annual Governance Statement.</p>	March 2009
16	R11 Introduce a clearly defined “anti- fraud and corruption policy” for the Constabulary.	2	Head of Professional Standards	Yes	<p>The issue of anti corruption/fraud is currently in the process of a full review. This includes both Constabulary policy and procedure. The investigative process and clear operational parameters are under discussion, as is the establishment of IACT. It is anticipated that within the near future clear operational guidelines will be drawn up and progress made in relation to a completed corruption policy.</p>	
16	R12 Review whistleblowing arrangements	2	Head of	Yes	Confidential reporting is in the process of	

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	to demonstrate the extent to which staff and officers have confidence in the system and feel safe to make a disclosure.		Professional Standards		being reviewed and it is apparent at this time that the Right Line utilised at present does not offer a service in which staff have confidence. A far more productive system already in use in other constabularies is being progressed and has a proven track record both in respect of staff confidence and operational suitability.	

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Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	<i>Value for money</i>					
18	R12 Ensure effective evaluation of partnerships and collaborative working to provide assurance of and improve VFM.	2	Head of Corporate Development	In part	Evaluation of both partnerships and collaboration will be considered as part of the review of strategic partnerships referred to at Recommendation 8. However, it should be recognised that the Constabulary and Police Authority are statutory partners with a number of agencies and have limited scope for discontinuing involvement if such partnership arrangements are not delivering improvements in VFM.	Ongoing

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